# California 540 2EZ

# 2009 Personal Income Tax Booklet

Members of the Franchise Tax Board

John Chiang, Chair Betty T. Yee, Member Michael C. Genest, Member



# Marketing page

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# What's New and Other Important Information for 2009

# **Tax Increase**

Beginning on January 1, 2009 the tax rate increased by .25%.

# **Dependent Exemptions Credits**

Beginning on January 1, 2009, the dependent exemption credit decreased from \$309 to \$98 per dependent exemption.

# **Mandatory Electronic Payments**

You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically may be subject to a one percent noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to ftb.ca.gov and search for mandatory epay.

# **Third Party Designee**

You can designate a third party to discuss your tax return with the Franchise Tax Board (FTB). For more information, go to the instructions on page 10. Third Party Designee.

Registered Domestic Partners (RDP) - RDPs under California law must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic

partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. For more information on what states have legal unions that are considered substantially equivalent, go to ftb.ca.gov and search for attorney general.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

# Same Sex Married Couples

Married couples must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. Same-sex marriages performed in California after 5:00 p.m. on June 16, 2008, and before November 5, 2008, have been recognized as valid marriages for California purposes. For more information, get FTB Pub. 776, Tax Information for Same-Sex Married Couples, or go to ftb.ca.gov and search for same sex married couples.

# ReadyReturn

If your filing status is single or head of household and your income is only from wages, you may qualify for ReadyReturn. It simplifies the filing process by pre-filling a tax return with information the state already has. For more information and to see if you qualify, go to ftb.ca.gov and search for readyreturn or call 800.338.0505.

### **Round Cents to Dollars**

Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

### MyFTB Account

Make tax time less taxing! Check MyFTB Account for information about your FTB issued 1099-Gs, 1099-INTs, California wage and withholding data and more! Go to ftb.ca.gov and search for myftb account.

# Direct Deposit Refund

For a faster refund you can request a direct deposit refund on your tax return whether you e-file or file a paper return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy.

# **Qualifying to Use Form 540 2EZ**

Check the table below to make sure you qualify to use Form 540 2EZ.

General	California resident entire year     Not blind		
Filing Status	<ul> <li>Single</li> <li>Married/RDP filing jointly</li> <li>Head of household</li> <li>Qualifying widow(er)</li> </ul>		
You May	<ul> <li>Be claimed as a dependent by another taxpayer (see Note below)</li> <li>Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2010, you are considered to be age 65 on December 31, 2009.</li> </ul>		
Dependents	0 – 3 allowed		
Types of Income	<ul> <li>Wages, salaries, and tips</li> <li>Taxable scholarship and fellowship compensation grants         (only if reported on form W-2)</li> <li>Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only)</li> <li>Interest and Dividend</li> <li>Pension</li> <li>Unemployment</li> <li>Paid Family Leave</li> <li>U.S. Social Security</li> <li>Tier 1 and Tier 2 Railroad Retirement</li> </ul>		
Total Income	<ul> <li>\$100,000 or less (single or head of household)</li> <li>\$200,000 or less (married/RDP filing jointly or qualifying widow[er])</li> <li>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</li> </ul>		
Adjustments to Income	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.		
Deduction	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.		
Payments	W-2 or 1099-R Withholding – Yes  Real Estate Withholding – No  • Estimated Tax Payment – No		
Exemptions	<ul> <li>Personal exemption (see Note below)</li> <li>Up to three dependent exemptions</li> </ul>		
Credits	Nonrefundable renter's credit only		

Note: You cannot use Form 540 2EZ if you can be claimed as a dependent and any of the following are true:

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$11,187.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$22,324.
- You are head of household and your total income is less than or equal to \$15,124.
- You are required to use a modified standard deduction for dependents. See page 5, question 1, Do I have to file?

If you do not qualify, go to **ftb.ca.gov** for information about **CalFile** and **e-file** or download and print Form 540A or Form 540.

If you are a nonresident or part-year resident, get the Long or Short Form 540NR. See page 14, Automated Phone Service, or go to ftb.ca.gov.

# Steps to Determine Filing Requirements

Step 1: Is your gross income (all income you received in the form of money, goods, property, and services from all sources that are not exempt from tax) more than the amount shown in the Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

**Step 2:** Is your adjusted gross income (federal adjusted gross income from all sources reduced or increased by all California income adjustments) more than the amount shown in the Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, you do not have a filing requirement, you must file a return to claim your withholding. You may be eligible for the federal EITC; see page 14 for more information.

On 12/31/09,	and on 12/31/09,	California Gross Income		California	Adjusted Gro	oss Income	
my filing status was:	my age was:	Dependents			Dependents		
(If your 65th birthday is on January 1, 2010 you are considered to be age 65 on December 31, 2009)		0	1	2 or more	0	1	2 or more
Single or Head of Household (Get FTB Pub. 1540, California Head of Household Filing Status Information)	Under 65 65 or older	14,622 19,522	17,889 21,972	20,339 23,932	11,698 16,598	14,965 19,048	17,415 21,008
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	29,245 34,145 39,045	32,512 36,595 41,495	34,962 38,555 43,455	23,396 28,296 33,196	26,663 30.746 35,646	29,113 32,706 37,606
Qualifying widow(er)	Under 65 65 or older		17,889 21,972	20,339 23,932		14,965 19,048	17,415 21,008
Dependent of another person – Any filing status	Any age	More than yo	our standard o	leduction, see	page 5, ques	stion 1.	

# Frequently Asked Questions

# 1. Do I have to file?

In general, you must file a California return if:

Single, or head of household, and either of the following apply:

- Gross income is more than \$14,622
- Adjusted gross income is more than \$11,698

# Married/RDP filing jointly and either of the following apply:

- Gross income is more than \$29,245
- Adjusted gross income is more than \$23,396

### Qualifying widow(er) and either of the following apply:

- Gross income is more than \$17,889
- Adjusted gross income is more than \$14,965

You can be claimed as a dependent of another taxpayer and either your gross income or adjusted gross income is more than your standard deduction.

You cannot use Form 540 2EZ if your total wages, salaries, and tips are less than the following amounts based on your filing

Married/RDP filing jointly, head of household,

or qualifying widow(er).....\$ 6,974 The amounts above represent the standard deduction minus

Get Forms 540/540A at **ftb.ca.gov** or file online through **CalFile** or e-file.

See page 4 for Steps to Determine Filing Requirements.

# 2. How can I get help?

Throughout California, more than 1,200 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Participating locations are listed on our website from January 2 through April 15. Call the FTB at 800.852.5711 to find a location near you or go to ftb.ca.gov and search for vita for more information.

# 3. When do I have to file?

File and pay by April 15, 2010, but if you can't file by that date, you get an automatic, paperless extension to file by October 15. 2010. Any tax due must be paid by April 15, 2010, to avoid penalties and interest. See form FTB 3519 on page 19. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540A, Form 540, or the Long or Short Form 540NR when you file your return.

If you are in the military, you may be entitled to certain extensions. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

# 4. I don't have my W-2s. What do I do?

If all your Forms W-2 were not received by January 31, 2010, contact your employer. Only an employer issues or corrects a Form W-2. Wage and withholding information is available on MyFTB Account at ftb.ca.gov. For more information, call 800.338.0505, select personal income tax, then frequently asked questions, and enter code 204 when instructed.

# 5. Is direct deposit safe and faster?

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 2, line 29 and line 30. Fill in the routing and account numbers and indicate the account type. For the fastest refund file electronically and use direct deposit.

# 6. I discovered an error on my tax return. What should I do?

If you discover an error on your California income tax return after you filed it (paper or e-file), use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X online at ftb.ca.gov or call 800.338.0505 and enter code 908. You cannot e-file an amended return.

# 7. I owe tax, but don't have the money. What can I do?

If you cannot pay on or before the due date, you may request approval to make monthly installments. You may pay using Web Pay or a credit card. See page 9, for Web Pay and Credit Card information, or page 9, Request Monthly Installments.

# 8. How can I find out about the status of my refund?

Go to ftb.ca.gov and search for refund status or call 800.338.0505.

# 9. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the return or four years from the date the return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

# 10. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available at ftb.ca.gov.

# The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. Either use Form 540X to correct the California income tax return you already filed, or send a copy of the federal changes to:

> ATTN RAR/VOL MS F310 FRANCHISE TAX BOARD PO BOX 1998 RANCHO CORDOVA CA 95741-1998

or Fax the information to 916.843.2269.

If you have a question relating to the IRS audit adjustment call 916.845.4028.

For general tax information or questions, please call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See Automated Phone Service on page 14.

# Instructions for Form 540 2EZ CalFile - California's free, fast, easy, and secure e-file option.

# Things you need to know before you complete Form 540 2EZ

Determine if you qualify to use Form 540 2EZ. See the table on page 4.

# **Specific Line Instructions**

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 2005, and the California Revenue and Taxation Code (R&TC).

Name and Address – Print your name, middle initial, last name, and address in the spaces provided.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) – Enter your SSN or ITIN in the spaces provided. If you file a joint return, enter the SSN or ITIN in the same order as the names.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. The ITIN is a nine-digit number that always starts with the number 9.

# **Line 1 through Line 5 – Filing Status**

Fill in the circle on Form 540 2EZ for the filing status that applies to you.

If your California filing status is different from your federal filing status, fill-in the circle under line  ${\bf 5}$ .

### Filing Status Checklist

Choose only one filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

### Exception:

Same-sex married individuals or registered domestic partners (RDP) who file single for federal must file married/RDP filing jointly or married/RDP filing separately for California. If you are a same sex married individual or RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the U.S. Armed Forces (or any auxiliary military branch) during 2009.
- A nonresident for the entire year and had no income from California sources during 2009.

# You cannot use Form 540 2EZ if:

- You file a joint return and either spouse/RDP was a nonresident in 2009. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at ftb.ca.gov or file online using e-file.
- You are married/RDP and file a separate return. Get Forms 540/540A online at ftb.ca.gov or file online through CalFile or e-file.
- You have income from a source outside of California.
- You have income from a source not listed on this form.

### Single

You are single if any of the following was true on December 31, 2009:

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were widowed before January 1, 2009, and did not remarry or enter into another RDP in 2009 (see Qualifying Widow[er]).

### Married/RDP Filing Jointly

You may file married/RDP filing jointly if any of the following is true:

- You were married/RDP as of December 31, 2009, even if you did not live with your spouse/RDP at the end of 2009.
- Your spouse/RDP died in 2009 and you did not remarry or enter into another RDP in 2009.
- Your spouse/RDP died in 2010 before the 2009 return was filed.

A married couple or RDPs may file a joint return even if only one had income or if they did not live together all year. However, both must sign the return.

### **Head of Household**

For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, California Head of Household Filing Status Information. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if all of the following apply:

- You were unmarried and not in an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2009.
- You paid more than one-half the cost of keeping up your home for the year in 2009.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must be placed with you by an authorized placement agency or by order of a court

The FTB has a self test, which will help you determine your filing status. Go to **ftb.ca.gov** and search for **self test**.

### Qualifying Widow(er)

You are a qualifying widow(er) if ALL of the following apply:

- Your spouse/RDP died in 2007 or 2008, and you did not remarry or enter into another RDP in 2009.
- You have a birth child, adopted child, stepchild, or eligible foster child for whom you can claim a dependent exemption credit.
- This child lived in your home for all of 2009. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- · You paid over half the cost of keeping up your home for this child.
- You could have filed a joint return with your spouse/RDP the year he or she
  died, even if you actually did not do so.

Enter the year of your spouse's/RDP's death on your return.

# Line 6 - Can you be claimed as a dependent?

If someone else can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if he or she chooses not to, then answer the following questions:

1. Is your total income, including wages\*, interest, dividend, pension, and capital gains from mutual funds income less than or equal to:

Single	\$11,187
Married/RDP filing jointly or Qualifying widow(er)	\$22,324
Head of Household	\$15,124

# 2. Do you have a dependent?

If the answer to question 1 or question 2 is **Yes, Stop**. You cannot use Form 540 2EZ because you will not be able to figure the correct amount of tax using the California 2EZ Tables. Get Forms 540/540A online at **ftb.ca.gov** or file online through **CalFile** or **e-file**.

If the answer to question 1 and question 2 is  $\bf No$ , fill in the circle on line 6 and follow the instructions on line 17.

\*Note: You cannot use Form 540 2EZ if your total wages are less than the following amounts based on your filing status:

# **Line 7 – Seniors**

If your (or if married/RDP, your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is January 1, 2010, you/they are considered to be age 65 on December 31, 2009.

# **Line 8 – Dependents**

Enter the names and relationships of the dependents you are allowed to claim. If you claim more than 3 dependents get Forms 540/540A online at ftb.ca.gov or file online through CalFile or e-file.

Do you have Child and Dependent Care Expenses? The easiest way to claim the credit is to CalFile or e-file. This credit may not be claimed on Form 540 2EZ.

# Line 9 – Wages

Enter the amount from federal Form W-2, box 16. If you have more than one W-2, add all amounts shown in box 16.

Generally, federal Form W-2 box 1 and box 16 should contain the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Get Forms 540/540A or Long/Short Form 540NR at **ftb.ca.gov** or file online through **CalFile** or **e-file**.

# **Line 10 – Total Interest Income**

Enter interest income shown on Form 1099-INT, Interest Income box 1.



Do not include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

# Line 11 – Total Dividend Income

Generally, the amount of dividend income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of dividend income, if you received it from any of the following sources:

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.
- Regulated investment company (RIC) capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

If you have a federal/state difference in the taxable amount of dividend income, you cannot file a Form 540 2EZ. Get Forms 540/540A at ftb.ca.gov or file online through CalFile or e-file.

# **Line 12 – Total Pension Income**

Generally, the amount of pension income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of pension income, if you received it from any of the following sources:

- Tier 2 railroad retirement benefits.
- Partially taxable distributions from a pension plan.
- Retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and annuity rules for federal

For information regarding the federal Pension Protection Act of 2006, go to ftb.ca.gov and search for conformity. If you have a federal/state difference in the taxable amount of pension income, you cannot file a Form 540 2EZ. Get Forms 540/540A at ftb.ca.gov or file online through CalFile or e-file.

# **Line 13 – Capital Gain Distributions from Mutual Funds**

Generally, the amount of capital gains taxable by California is the same as the amount taxable under federal law. If you received capital gain distributions from a mutual fund, report them on line 13, if both of the following apply:

- You received a Form 1099-DIV with an amount in box 2a.
- The 1099-DIV does not have amounts in box 2b, 2c, or 2d.

If you have other capital gains, you cannot use Form 540 2EZ; use Form 540. Get Form 540 at ftb.ca.gov or file online through CalFile or e-file.

# **Line 14 – Unemployment Compensation**

Enter unemployment compensation and/or Paid Family Leave Insurance benefits reported on federal Form(s) 1099-G, box 1. These types of income are not taxed by California and should not be included in the total on line 16.

# Line 15 – U.S. Social Security or Railroad **Retirement Benefits**

Enter U.S. social security or Tier 1 and Tier 2 railroad retirement benefits. This type of income is not taxed by California and should not be included in the total on line 16.

# **Line 17 – Tax**

The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

### If you did not fill in the circle on line 6 follow the instructions below.

Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

Single	Go to page 15
Married/RDP filing jointly or Qualifying widow(er)	Go to page 27
Head of Household	Go to page 38

If you filled in the circle on line 6, complete the Dependent Tax Worksheet below.

### **Dependent Tax Worksheet**

- 1. Is the amount on line 16 less than or equal to:
  - \$11.187 if single
  - \$22,324 if married/RDP filing jointly or qualifying widow(er)
  - \$15.124 if head of household, or
- 2. Do you have a dependent?

If the answer to question 1 or question 2 is:

Yes Stop. You cannot use Form 540 2EZ because you will not be able to figure the correct amount of tax using the 2EZ Tables. Get Forms 540/540A at ftb. ca.gov or file online through CalFile or e-file.

If you can be claimed as a dependent by another taxpayer, your personal exemption credit amount is zero. You will need to adjust the tax from the 2EZ Table for this amount as follows:

1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table:

If your filing status is:

- Single, go to page 15.
- Married/RDP filing jointly or Qualifying widow(er), go to page 27.
- Head of household, go to page 38
- If single or head of household, enter \$98
- If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$196
- If married/RDP and only one spouse/RDP can be claimed, enter \$98
- If qualifying widow(er), enter \$196
- 3. Add line 1 and line 2. Enter here and include

. . 2

# Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter \$98. If you entered 2 in the box on line 7, enter \$196.

You cannot claim this exemption credit if someone else can claim you as a dependent on their return.

# Line 19 – Nonrefundable Renter's Credit

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions on page 12 to see if you qualify.

# **Line 22 - Total Tax Withheld**

Enter the amount from federal Form(s) W-2, box 17, or 1099-R, box 10. If you have more than one Form W-2, add all amounts shown in box 17. If you have more than one 1099-R, add all amounts shown in box 10. The Franchise Tax Board (FTB) verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

# **Line 24 – Tax Due**

If the amount on line 22 is less than the amount on line 21a, subtract the amount on line 22 from the amount on line 21a. Enter the result on line 24. Your tax is more than your credits and withholdings.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete EDD Form DE 4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can get this form from your employer or by calling the EDD at 888.745.3886. You can download the DE 4 at www.edd.ca.gov or go to ftb.ca.gov and search for de 4. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

# Line 25 – Use Tax - This is not a total line

As explained on page 13, California use tax applies to purchases from out of state sellers (for example, purchases made by telephone, over the Internet, by mail, or in person). For questions on whether a purchase is taxable, go to State Board of Equalization's website at boe.ca.gov, or call their Taxpayer Information Section at 800.400.7115 or TTY/TDD 800.735.2929.

Note: The following businesses must continue to report purchases subject to use tax directly to the State Board of Equalization:

# Instructions for Form 540 2EZ CalFile - California's free, fast, easy, and secure e-file option.

- Businesses that have a California seller's permit.
- Businesses that are not required to hold a California seller's permit, but receive at least \$100,000 in gross receipts.

If you are not required to report purchases subject to use tax directly to the State Board of Equalization, you may report use tax on your income tax return. To report use tax on your income tax return, complete the Use Tax Worksheet below.

If you owe use tax but you do not report it on your income tax return, you must report and pay the tax to the State Board of Equalization. For information on reporting use tax directly to the State Board of Equalization, go to their website at **boe.ca.gov**.

Failure to timely report and pay the use tax due may result in the assessment of penalties.

	Use Tax Worksheet	
1.	Round all amounts to the nearest whole dollar.  Enter purchases from out-of-state or Internet	
	sellers made without payment of California	
	sales/use tax. See worksheet instructions below \$0	00
2.	. Enter the decimal equivalent of the applicable sales	
	and use tax rate. See worksheet instructions below	
3.	. Multiply line 1 by the tax rate on line 2. Enter result here \$0	00
4.	. Enter any sales or use tax paid to another	
	state for purchases included on line 1. See	
	worksheet instructions below	00
5.	. Total Use Tax Due. Subtract line 4 from line 3.	
	Enter the amount here and on line 25. If the	
	amount is less than zero, enter -0	00

### Worksheet, Line 1, Purchases Subject to Use Tax

- Report items that would have been taxable in a California store. For example, you would include purchases of clothing, but not purchases of prescription medicine.
- Include handling charges.
- Do not include any other state's sales or use tax paid on the purchases.
- Enter only purchases made during the year that corresponds with the tax return you are filing.
- If you traveled to a foreign country and brought items back to California, generally the use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration, less the \$800 per-person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier.
- If your filing status is "married/RDP filing separately," you may elect to report
  one-half of the use tax due or the entire amount on your income tax return. If
  you elect to report one-half, your spouse/RDP must report the remaining half
  on his or her income tax return or on the individual use tax return available
  from the State Board of Equalization.

**Note:** Report and pay any use tax you owe on the following purchases to the State Board of Equalization, not on your income tax return:

- Vehicles, vessels, and trailers that must be registered with the California Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- · Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Leases of machinery, equipment, vehicles, and other tangible personal property

# Worksheet, Line 2, Sales and Use Tax Rate

- Enter the decimal equivalent of the sales and use tax rate applicable to the
  place in California where the property is used, stored, or otherwise consumed.
  For example, the decimal equivalent of 8.25% is 0.0825, and the decimal
  equivalent of 8.375% is 0.08375.
- If you do not know the applicable rate, see the table on page 8, "Sales and
  Use Tax Rates by County." If you have questions regarding the use tax rate
  in effect in your area, go to the State Board of Equalization's website at boe.
  ca.gov or call their Taxpayer Information Section at
  800.400.7115 or TTY/TDD 800.735.2929.

# Worksheet, Line 4, Credit for Tax Paid to Another State

This is a credit for tax paid to other states. You cannot claim a credit greater
than the amount of tax that would have been due if the purchase had been
made in California. For example, if you paid \$8.00 sales tax to another state
for a purchase, and would have paid \$6.00 in California, you can claim a
credit of only \$6.00 for that purchase.

### Sales and Use Tax Rates by County

(includes state, local, and district taxes)

As of December 31, 2009

**Note:** All tax rates listed include the 1 percent statewide sales and use tax increase effective April 1, 2009. Tax rates were 1 percent less prior to April 1, 2009 unless otherwise noted. (For example, the tax rate in San Francisco effective April 1, 2009 is 9.50%. The tax rate prior to April 1, 2009 was 8.50%).

County	Rate	County	Rate
Alameda	9.75%	Orange <sup>1</sup>	8.75%
Alpine	8.25%	Placer	8.25%
Amador <sup>2</sup>		Plumas	8.25%
Butte	8.25%	Riverside	8.75%
Calaveras	8.25%	Sacramento <sup>1</sup>	8.75%
Colusa <sup>1</sup>	8.25%	San Benito <sup>1</sup>	8.25%
Contra Costa <sup>1</sup>	9.25%	San Bernardino <sup>1</sup>	8.75%
Del Norte	8.25%	San Diego <sup>1</sup>	8.75%
El Dorado <sup>1</sup>	8.25%	San Francisco	9.50%
Fresno <sup>1</sup>	8.975%	San Joaquin <sup>1</sup>	8.75%
Glenn	8.25%	San Luis Obispo <sup>1</sup>	8.25%
Humboldt1	8.25%	San Mateo	
Imperial	8.75%	Santa Barbara	8.75%
Inyo	8.75%	Santa Clara <sup>1</sup>	9.25%
Kern <sup>1</sup>		Santa Cruz <sup>1</sup>	9.00%
Kings	8.25%	Shasta	8.25%
Lake <sup>1</sup>	8.25%	Sierra	8.25%
Lassen	8.25%	Siskiyou	8.25%
Los Angeles <sup>1,3</sup>	9.75%	Solano	8.375%
Madera	8.75%	Sonoma <sup>1,4</sup>	9.00%
Marin <sup>1,4</sup>	9.00%	Stanislaus <sup>1</sup>	8.375%
Mariposa	8.75%	Sutter	8.25%
Mendocino <sup>1</sup>	8.25%	Tehama	8.25%
Merced <sup>1</sup>	8.25%	Trinity	8.25%
Modoc	8.25%	Tulare <sup>1</sup>	8.75%
Mono <sup>1</sup>	8.25%	Tuolumne <sup>1</sup>	8.25%
Monterey <sup>1</sup>	8.25%	Ventura <sup>1</sup>	8.25%
Napa	8.75%	Yolo <sup>1</sup>	8.25%
Nevada <sup>1</sup>	8.375%	Yuba	8.25%

- 1. Many cities in California impose a district tax which results in a higher sales and use tax rate than in other parts of the county. If you are reporting an item that was purchased for use in one of these counties, please check the following city list to see if a higher rate applies to your city. The tax rates shown apply within the city limits of the listed community.
- 2. The tax rate in the county of Amador prior to April 1, 2009 was 7.25%.
- The tax rate in the county of Los Angeles prior to April 1, 2009 was 8.25%.
   The tax rate in the county of Los Angeles between April 1, 2009 and June 30, 2009 was 9.25%.
- 4. The tax rate in the counties of Marin and Sonoma prior to April 1, 2009 was 7.75%.

County	City	Citywide Rate
Colusa	Williams	8.75%
Contra Costa	El Cerrito	9.75%
Contra Costa	Pinole	9.75%
Contra Costa	Richmond	9.75%
	Placerville	
	So. Lake Tahoe	
Fresno	Reedley	9.475%
Fresno	Sanger	9.725%
	Selma	
Humboldt	Arcata (effective 4/1/09) <sup>1</sup>	9.00%
Humboldt	Eureka (effective 4/1/09)²	8.50%
	Trinidad (effective 4/1/09)³	
	Arvin (effective 4/1/09) <sup>4</sup>	
	Delano	
	Clearlake	
Lake	Lakeport	8.75%
Los Angeles	Avalon	10.25%
	El Monte (effective 7/1/09) <sup>5</sup>	
	Inglewood	
	Pico Rivera (effective 7/1/09) <sup>6</sup>	
	South Gate	
Marin	San Rafael	9.50%

County	City	Citywide Rate
	Fort Bragg	
	Point Arena	
	Ukiah	
	Willits	
	Los Banos	
	Merced	
Mono	Mammoth Lakes	8.75%
Monterey	Del Rey Oaks	9.25%
Monterey	Pacific Grove	9.25%
Monterev	Salinas	8.75%
	Sand City	
	Seaside	
	Nevada City	
Nevada	Truckee	8.875%
Orange	La Habra (effective 4/1/09) <sup>7</sup>	9.25%
Orange	Laguna Beach (effective 7/1/09) <sup>15</sup>	8 75%
Sacramento	Galt (effective 4/1/09) <sup>8</sup>	9 25%
San Benito	Hollister	9 25%
San Benito	San Juan Bautista	9.00%
San Barnardino	Montclair	0 nn%
San Barnardino	San Bernardino	0 nn%
Can Diago	El Cajon (effective 4/1/09) <sup>9</sup>	0.75%
Can Diago	La Mesa (effective 4/1/09) <sup>10</sup>	0.500/
San Diego	National City	0.75%
	Vista	
San Joseph	Manteca	0.050/
San Joaquin	Stockton	0.000/
	Arroyo Grande	
San Luis Obispo	Grover Beach	0.750/
San Luis Obiene	Diama Dasah	0.750/
San Luis Obispo	. Pismo Beach	0.750/
San Luis Obispo	San Luis Obispo	0.70%
Santa Cruz	Carripbell (effective 4/1/09)	9.50%
Santa Oruz	Capitola	9.25%
Santa Cruz	Santa Cruz	9.50%
Santa Oruz	Scouls valley (effective 4/1/09)	9.25%
	Watsonville	
	Santa Rosa	
	Sebastopol	
	Ceres	
Tulare	Dinuba	9.50%
	Farmersville	
	Porterville	
	Tulare	
	Visalia	
Iuolumne	Sonora	8./5%
Ventura	Oxnard (effective 4/1/09) <sup>13</sup>	8.75%
	Port Hueneme (effective 4/1/09) <sup>14</sup>	
Y010	Davis	8.75%
Yolo	West Sacramento	8.75%
Y010	Woodland	8.75%

- The tax rate in Arcata prior to April 1, 2009 was 7.25%
- 2. The tax rate in Eureka prior to April 1, 2009 was 7.25%
- The tax rate in Trinidad prior to April 1, 2009 was 7.25%
- The tax rate in Arvin prior to April 1, 2009 was 7.25%
- The tax rate in El Monte prior to April 1, 2009 was 8.25% The tax rate in El Monte between April 1, 2009 and June 30, 2009 was 9.75%
- The tax rate in Pico Rivera prior to April 1, 2009 was 8.25% The tax rate in Pico Rivera between April 1, 2009 and June 30, 2009 was 10.25%
- The tax rate in La Habra prior to April 1, 2009 was 7.75%
- The tax rate in Galt prior to April 1, 2009 was 7.75%
- The tax rate in El Cajon prior to April 1, 2009 was 8.25%
- The tax rate in La Mesa prior to April 1, 2009 was 7.75%
- The tax rate in Campbell prior to April 1, 2009 was 8.25%
- 12. The tax rate in Scotts Valley prior to April 1, 2009 was 8.50%
- The tax rate in Oxnard prior to April 1, 2009 was 7.25%
- The tax rate in Port Hueneme prior to April 1, 2009 was 7.25%
- The tax rate in Laguna Beach prior to April 1, 2009 was 8.25% The tax rate in Laguna Beach between April 1, 2009 and June 30, 2009 was 9.25%

# **Line 26 – Voluntary Contributions**

You may contribute part or all of your refund to the funds listed on Form 540 2EZ, Side 2. See page 11 for descriptions of the funds.

# Line 27 – Amount You Owe

Add line 24, line 25, and line 26 and enter the total on line 27. This is the amount you owe. If line 23 is less than the sum of line 25 and line 26, enter the difference

# **Paving Your Taxes**

You must pay 100% of the amount you owe by April 15, 2010, to avoid interest and underpayment penalties. However, the underpayment penalty will be waived if 90% of the tax shown on the return is paid by the original due date of the return. There are several ways to pay your tax:

- Electronic funds withdrawal (e-file only)
- Pay online/Web Pay
- Credit card
- Check or money order
- Monthly installments

# **Electronic Funds Withdrawal**

If you CalFile or e-file, instead of paying by check, you can use this convenient option. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. You can find the routing and account numbers on your check or bank statement, or by contacting your financial institution. Use the check illustration on the next page to find your bank information. Your tax preparation software will offer this option.

# Web Pav

Enjoy the convenience of online payment with the FTB. This secure service lets you pay the current amount you owe, extension payments, estimated tax payments, and prior year balances. Go to ftb.ca.gov and search for web pay. Log on using your social security number or individual taxpayer identification number.

# **Credit Card**









Use your Discover/NOVUS, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with Official Payments Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corp. online payment center at officialpayments.com or call 800.2PAY-TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corp. provides customer assistance Monday through Friday, 9 a.m. to 5 p.m. PST.

Payment Date :	
Confirmation Number:	

# **Check or Money Order** (no cash please)

Using blue or black ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash.** Write your social security number or individual taxpayer identification number and "2009 Form 540 2EZ" on the check or money order.

A penalty may be imposed if your payment is returned by your bank for insufficient funds.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Enclose but **do not** staple your check or money order to the return.

e-file: The software will print a payment voucher (form FTB 3582) for you. Mail your check or money order and the voucher to the address shown on the voucher. Do not mail a copy of your tax return or your federal Form(s) W-2.

# **Request Monthly Installments**

Pay as much as you can when you file your return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

# Instructions for Form 540 2EZ ca

CalFile - California's free, fast, easy, and secure e-file option.

To submit your request electronically, go to **ftb.ca.gov** and search for **installment agreement**. To submit your request by mail, go to **ftb.ca.gov** to download and print form FTB 3567 or call 800.338.0505 to order the form by phone. Select Personal Income Tax, then select Forms and Publications, and enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form

# **Line 28 - Refund or No Amount Due**

Complete the following worksheet:

A.	Amount on line 25
B.	Amount on line 26
C.	Add line A and line B
D.	Amount on line 23
F	Subtract line C from line D

The amount on line E will be refunded to you. Transfer this amount to Form 540 2EZ, line 28. If the refund is less than \$1.00, attach a written request to your Form 540 2EZ to receive the refund.

If the amount on line C is greater than the amount on line D, the amount on line E is the amount you owe. Transfer this amount to Form 540 2EZ, line 27.

# **Direct Deposit**

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 2, line 29 and line 30. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration on this page.

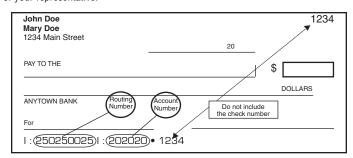
Individual taxpayers may request that his or her refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. Do not check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. The total of line 29 and line 30 must equal the total amount of your refund. If line 29 and line 30 do not equal line 28, the FTB will issue a paper check.

**Caution:** Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.



Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check

# Sign Your Tax Return

Sign your tax return on Side 2. If you file a joint tax return, your spouse/RDP must also sign it.

If you file a joint return, both you and your spouse/RDP are generally responsible for tax and any interest or penalties due on the return. If one spouse/RDP does not pay the tax, the other spouse/RDP may have to. See Innocent Joint Filer Relief on page 13.

If you pay a person to prepare your tax return, that person must sign on Side 2 and include either their social security number, PTIN, or FEIN. A paid preparer must give you a copy of your tax return to keep for your records.

# **Third Party Designee**

If you want to allow a friend, family member, or any other person you choose to discuss your 2009 tax return with the FTB, check the "Yes" box in the signature area of your return. Also print the designee's name and telephone number. If you want to allow the paid preparer who signed your return to discuss it with the FTB, enter "Preparer" in the space for the designee's name and print the preparer's phone number.

If you check the "Yes" box, you, and your spouse/RDP if filing a joint return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your return.
- Call the FTB for information about the processing of your return or the status
  of your refund or payments.
- · Receive copies of notices or transcripts related to your return, upon request.
- Respond to certain FTB notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee's authorization, get form FTB 3520, Power of Attorney Declaration for the Franchise Tax Board.

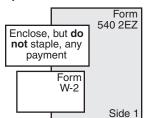
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2010 tax return. This is April 15, 2011, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee's name.

# **Assembling Your Tax Return**

Assemble your tax return and mail it to the FTB.

To help with our processing costs, please enclose, but **do not staple**, your payment. Attach your federal Form(s) W-2 to your return.

Do not enclose a copy of your federal tax return or any other document with your Form 540 2EZ. This will help us reduce government processing and storage costs.



# **Mailing Your Return**

Mail your return to the following address if your return shows a refund or no amount due:

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0002

Mail your return to the following address if your return shows an amount due:

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001

# **Voluntary Contribution Fund Descriptions**

Make voluntary contributions of \$1 or more in whole dollar amounts to the funds listed below. To contribute to the California Seniors Special Fund, use the instructions for code 400 below. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contribute after you file your return. For more information, go to ftb.ca.gov and search for voluntary contributions.

Code 400, California Seniors Special Fund – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2010, and claim the Senior Exemption Credit on line 7, you may make a combined total contribution of up to \$196 or \$98 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

### Code 401, Alzheimer's Disease/Related Disorders Fund -

Contributions will provide grants to California scientists who study Alzheimer's disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With one-half million Californians living with the disease and another 2 million providing care to a loved one with Alzheimer's, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer's disease receives the attention, research, and resources it deserves.

Code 402, California Fund for Senior Citizens (CSL) – Contributions will provide support to the California Senior Legislature (CSL). The CSL is made up of volunteers who develop statewide senior related legislative proposals in areas of health, housing, transportation, and community services to be presented to the State Legislature, for more information go to www.4cls.org.

Code 403, Rare and Endangered Species Preservation Program -Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

Code 404, State Children's Trust Fund for the Prevention of **Child Abuse** – Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.

Code 405. California Breast Cancer Research Fund – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more about the research your contributions support, go to **cbcrp.org**. Your contribution can help make breast cancer a disease of the past.

**Code 406, California Firefighters' Memorial Fund** – Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/ RDPs and children of fallen firefighters.

**Code 407, Emergency Food for Families Fund** – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Code 408, California Peace Officer Memorial Foundation Fund – Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

Code 409, California Military Family Relief Fund – Contributions will be used to provide financial aid grants to members of the California National Guard who are California residents, and have been called to active duty.

Code 410, California Sea Otter Fund – The California Coastal Conservancy and the Department of Fish and Game will each be allocated 50% of the contributions. The California Coastal Conservancy will use the contributions for research and programs related to the near-shore ecosystem, including sea otters. The Department of Fish and Game will use the contributions to establish a sea otter fund within the department's index coding system for increased investigation. prevention, and enforcement action.

Code 411, California Ovarian Cancer Research Fund – Contributions will be used to conduct research relating to the cause, cure, and prevention of ovarian cancer.

Code 412, Municipal Shelter Spay-Neuter Fund – Contributions will be used to provide low cost or free spay-neuter services and for administrative costs.

Code 413. California Cancer Research Fund – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

Code 414, ALS/Lou Gehrig's Disease Research Fund – Contributions will be used to conduct research relating to the cause, cure, and prevention of ALS.

# **Nonrefundable Renter's Credit Qualification Record**



e-file and skip this page! The software you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically.

If you were a resident of California and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. **Do Not Mail This Record. Keep With Your Tax Records.** 

### 1. Were you a resident of California for the entire year in 2009?

Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident, did not live in military housing during 2009, and is otherwise qualified.

YES. Go to guestion 2.

NO. Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. See "Automated Phone Service" on page 14.

### 2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:

- \$34,412 or less if single; or
- \$68,824 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?

YES. Go to question 3.

NO. Stop here. You do not qualify for this credit.

# 3. Did you pay rent, for at least half of 2009, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?

YES. Go to guestion 4.

**NO.** Stop here. You do not qualify for this credit.

# 4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2009?

NO. Go to question 6

YES. Go to guestion 5.

# 5. For more than half the year in 2009, did you live in the home of the person who can claim you as a dependent?

NO. Go to question 6.

YES. Stop here. You do not qualify for this credit.

### 6. Was the property you rented exempt from property tax in 2009?

You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

NO. Go to question 7.

YES. Stop here. You do not qualify for this credit.

# 7. Did you claim the homeowner's property tax exemption anytime during 2009?

You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

NO. Go to question 8.

YES. If your filing status is single, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.

### 8. Were you single in 2009?

YES. Go to question 11.

NO. Go to question 9.

### 9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2009?

You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

NO. Go to question 11.

**YES.** If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.

# 10. Did you and your spouse/RDP maintain separate residences for the entire year in 2009?

YES. Go to question 11.

NO. Stop here. You do not qualify for this credit.

# 11. If you are:

- Single, enter \$60 on Form 540 2EZ, line 19.
- Head of household or qualifying widow(er), enter \$120 on Form 540 2 EZ, line 19.
- Married/RDP filing jointly, enter \$120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived
  apart from your spouse/RDP for the entire year, enter \$60 on Form 540 2EZ, line 19.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2009, which qualified you for this credit.

City, State, and ZIP Code	Dates Kented in 2009 (Fromto)
ne person(s) to whom you paid rent for the resi	dence(s) listed above.
Street Address	City, State, ZIP Code, and Telephone Number
	• • • • • • • • • • • • • • • • • • • •

# **Additional Information**

# **Privacy Notice**

The Franchise Tax Board (FTB) considers the privacy of your tax information to be of the utmost importance.

### **Reasons for Information Requests:**

We ask for return information so that we can administer the tax law fairly and correctly.

# **Rights and Responsibility:**

You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

DISCLOSURE OFFICER MS A181 FRANCHISE TAX BOARD PO BOX 1468 SACRAMENTO CA 95812-1468

or call: 800.852.5711 within the United States, or 916.845.6500 outside of the United States.

# Your Responsibility:

California Revenue and Taxation Code Sections 18501 & 18621 require you to file a return on the forms we prescribe if you meet certain requirements. It is mandatory that you furnish all requested information. You may be charged penalties and interest, and in certain cases, you may be criminally prosecuted, if you do not provide the information we ask for or you provide fraudulent information.

# **Information Disclosures:**

As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the FTB money, we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For full text of the FTB's Privacy Notice, get form FTB 1131.

# **Your Rights as a Taxpayer**

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how to request written advice from the FTB on whether a particular transaction is taxable.

# Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or no longer living with your spouse/RDP, and (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get FTB Pub. 705, Innocent Joint Filer - Relief From Paying California Income Taxes, at **ftb.ca.gov**, or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m.

# **California Use Tax General Information**

The use tax has been in effect in California since July 1, 1935. It applies to purchases from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use

tax due to the State Board of Equalization, you must report and pay the use tax due on your state income tax return. See the information below and the instructions for line 25 of your income tax return.

In general, you must pay California use tax on purchases made from out of state (for example, by telephone, over the Internet, by mail, or in person) if:

- The seller does not collect California sales or use tax, and
- You use, give away, store, or consume the item in this state.

**Example**: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax for the purchase.

**Complete the Use Tax Worksheet** on page 8 to calculate the amount due.

**Extensions to file.** Wait until you file your return to report your purchases subject to use tax and make your use tax payment.

**Penalty.** Failure to timely report and pay the use tax due may result in the assessment of penalties.

**Changes in use tax reported. Do not** file an Amended Income Tax Return to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original tax return, contact the State Board of Equalization.

For assistance with your use tax questions, go to boe.ca.gov or call their Taxpayer Information Section at 800.400.7115, or TTY/TDD 800.735.2929. Income tax information is not available at this number.

# **Voting is Everybody's Business**

You may register to vote if you meet all of these requirements:

- You are a United States citizen.
- You are a resident of California.
- You will be 18 years old by the date of the next election.
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. If you need to obtain a Voter Registration Card, call the Secretary of State's office voter hotline at 800.345.VOTE, or go to sos.ca.gov.

# It's Your Right . . . Register and Vote.

# Write to Us

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number, and your daytime and evening telephone numbers. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

> FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

We will respond within ten weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on your return.



Census Day is April 1, 2010 - The 2010 Census is a count of everyone living in the United States. This count is mandated by the U.S. Constitution. You should receive your 2010 Census questionnaire in mid-March. The 2010 questionnaire is one of the shortest in history. It's just 10 questions and it takes about 10 minutes to complete.

Every year Californians pay taxes to the Federal government. Every decade Californians have an opportunity to receive money back from the Federal government through the census. Don't let California go undercounted.

For more information, visit www.census.gov and www.californiacompletecount.org.



# **Need Assistance? We're Here To Help!**

Want to e-file?

Have a question? Want to check on your refund?

**Need a tax form?** 



# **Internet Assistance**

We've made significant changes to our website in an effort to help answer questions when completing your income tax return. Go to ftb.ca.gov to:

- Explore all e-file options.
- e-file your tax return free with CalFile.
- Get a Customer Service Number.
- Check the status of your refund.
- Check to see if you qualify for ReadyReturn.
- Check MyFTB Account for estimated payments, wages, withholdings, 1099-Gs, 1099-INTs, and balance due.
- Pay online with Web Pay (personal income tax, balance due on current year return, estimated tax, and bills). You choose the dates to
- Apply online to make monthly installment payments and check the status of your request.
- Download, view, and print tax forms and publications or use online fill-in forms.
- Access legal notices, rulings, regulations, the FTB's analysis of pending legislation, and get current law/policy information by reading Tax News online.
- View internal procedure manuals to learn how we administer the law.
- Contact us via email for a variety of tax related topics. Click on the Contact Us tab at ftb.ca.gov.
- Get help completing your return, go to ftb.ca.gov and search for

Access other state agencies' websites through the State Agencies Directory on California's Website at ca.gov.

# ReadyReturn

If your filing status is single or head of household and your income is only from wages, you may qualify for ReadyReturn. It provides you with a pre-filled 2009 tax return. To see if you qualify:

- Call 800.338.0505 or
- Go to ftb.ca.gov and search for readyreturn



# **Automated Phone Service**

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week, at no charge to you. Call us at 800.338.0505, select "Personal Income Tax," then select "Frequently Asked Questions" or "Forms and Publications." Follow the recorded instructions and enter the 3-digit code, listed below, when prompted.

### **Code Frequently Asked Questions:**

- Do I need to file a return? 100
- Which form should I use? 111
- 201 How can I get an extension to file?
- 203 What is the nonrefundable renter's credit and how do I qualify?
- 204 I never received a Form W-2, what do I do?
- 215 Who qualifies me to use the head of household filing status?
- 619 How do I report a change of address?
- How do I get information about my Form 1099-G? 506

### Code California Forms and Publications:

- California Resident Income Tax Booklet (includes Form 540 and Form 540A)
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments – Residents
- FTB 3506. Child and Dependent Care Expenses Credit 932
- 907 Form 540-ES. Estimated Tax for Individuals
- 908 Form 540X, Amended Individual Income Tax Return
- California Nonresident or Part-Year Resident Income Tax Booklet 914 (includes Long and Short Form 540NR)
- 921 FTB 3519, Payment for Automatic Extension for Individuals
- 922 FTB 3525. Substitute W-2 Wage Statement
- FTB 3567, Installment Agreement Request 949
- FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
- 934 FTB Pub. 1540, California Head of Household Filing Status Information
- 943 FTB Pub. 4058, California Taxpayers' Bill of Rights

# Telephone Assistance

# Our customer service representatives are available to help you.

Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone: 800.852.5711 from within the United States

916.845.6500 from outside the United States TTY/TDD: 800.822.6268 for persons with hearing or

speech impairments

# Asistencia bilingüe en español

Asistencia telefónica está disponible todo el año durante las 8 a.m. v las 5 p.m. lunes a viernes, excepto días festivos. Las horas están sujetas a cambios.

Recyclable

Telefono: 800.852.5711 dentro de los Estados Unidos

916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 personas con discapacidades auditivas

y del habla

For You

Earned Income Tax Credit (EITC)

If you earned less than \$48,279 (less than \$18,440 if you do not have any qualifying children), you may be eligible to get the EITC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at 800.829.4477 and enter topic 601 when instructed, visit irs.gov and search for eitc, or see your federal tax booklet for more information. There is no comparable state credit. Recycled

Single 2009 California 2EZ Table

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$3,637 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	ome is		Numl	ber	
At	But not	0	of Deper		
Least	over	0	1	2	3
0 11,188	11,187 11,287	0 2	0 0	0 0	0
11,288	11,387	5	0	0	0
11,388	11,487	7	0	Ö	0
11,488	11,587	9	0	0	0
11,588	11,687	11	0	0	0
11,688	11,787	14	0	0	0
11,788 11,888	11,887 11,987	16 18	0	0	0
11,988	12,087	20	0	0	0
12,088	12,187	23	0	0	0
12,188	12,287	25	0	0	0
12,288	12,387	27	0	0	0
12,388	12,487	29	0	0	0
12,488	12,587	32	0	0	0
12,588	12,687	34	0	0	0
12,688 12,788	12,787 12,887	36 38	0	0	0
12,888	12,987	41	0	0	0
12,988	13,087	43	0	0	0
13,088	13,187	45	0	0	0
13,188	13,287	47	0	0	0
13,288 13,388	13,387	50	0	0	0
13,488	13,487 13,587	52 54	0 0	0	0
13,588	13.687	56	0	0	0
13,688	13,787	59	0	0	0
13,788	13,887	61	0	0	0
13,888	13,987	63	0	0	0
13,988	14,087	65	0	0	0
14,088	14,187	68	0	0	0
14,188 14,288	14,287 14,387	70 72	0	0	0
14,288	14,487	74	0	0	0
14,488	14,587	77	0	0	0
14,588	14,687	79	0	0	0
14,688	14,787	81	0	0	0
14,788	14,887	83	0	0	0
14,888 14,988	14,987 15,087	86 88	0 0	0	0
15.088	15,187	90	0	0	0
15,188	15,287	92	0	0	0
15,288	15,387	95	0	0	0
15,388	15,487	97	0	0	0
15,488	15,587	99	1	0	0
15,588 15,688	15,687 15,787	101 104	3 6	0 0	0
15,788	15,767	104	8	0	0
15,888	15,987	108	10	0	0
15,988	16,087	110	12	0	0
16,088	16,187	113	15	0	0
16,188	16,287	115	17	0	0
16,288 16,388	16,387 16,487	117 119	19 21	0	0
16,488	16,587	122	24	0	0

If Your Inc	come is		Nun	nber	
At	But not			endents	
Least	over	0	1	2	3
16,588	16,687	124	26	0 0	0
16,688 16,788	16,787 16,887	126 128	28 30	0	0
16,888	16,987	131	33	0	0
16,988	17,087	133	35	0	0
17,088	17,187	135	37	0	0
17,188	17,287	137 140	39 42	0	0
17,288 17,388	17,387 17,487	140	44	0	0
17,488	17,587	144	46	Ö	0
17,588	17,687	146	48	0	0
17,688	17,787	149	51	0	0
17,788	17,887	151	53	0	0
17,888 17,988	17,987 18,087	153 155	55 57	0 0	0
18,088	18,187	158	60	0	0
18,188	18,287	160	62	0	0
18,288	18,387	162	64	0	0
18,388	18,487	164	66	0	0
18,488	18,587	167	69	0	
18,588 18,688	18,687 18,787	169 171	71 73	0 0	0
18,788	18,887	173	75	0	0
18,888	18,987	176	78	0	0
18,988	19,087	178	80	0	0
19,088	19,187	180	82	0	0
19,188 19,288	19,287 19,387	182 185	84 87	0	0
19,388	19,487	187	89	0	0
19,488	19,587	189	91	0	0
19,588	19,687	191	93	0	0
19,688 19,788	19,787 19,887	194 196	96 98	0	0
19,888	19,987	198	100	2	0
19,988	20,087	200	102	4	0
20,088	20,187	203	105	7	0
20,188	20,287	205	107	9 11	0
20,288 20,388	20,387 20,487	207 211	109 113	15	0
20,488	20,587	215	117	19	0
20,588	20,687	219	121	23	0
20,688	20,787	223	125	27	0
20,788 20,888	20,887 20,987	228 232	130 134	32 36	0
20,988	21,087	236	138	40	0
21,088	21,187	240	142	44	0
21,188	21,287	245	147	49	0
21,288	21,387	249	151	53 57	0
21,388 21,488	21,487 21,587	253 257	155 159	57 61	0
21,588	21,687	262	164	66	0
21,688	21,787	266	168	70	0
21,788	21,887	270	172	74	0
21,888	21,987 22,087	274	176	78 83	0
21,988	22,007	279	181	83	0

If Your Inc At Least	ome is But not over	0		nber endents 2	3
22,088	22,187	283	185	87	0
22,188	22,287	287	189	91	0
22,288	22,387	291	193	95	0
22,388	22,487	296	198	100	2
22,488	22,587	300	202	104	6
22,588	22,687	304	206	108	10
22,688	22,787	308	210	112	14
22,788	22,887	313	215	117	19
22,888	22,987	317	219	121	23
22,988	23,087	321	223	125	27
23,088	23,187	325	227	129	31
23,188	23,287	330	232	134	36
23,288	23,387	334	236	138	40
23,388	23,487	338	240	142	44
23,488	23,587	342	244	146	48
23,588	23,687	347	249	151	53
23,688	23,787	351	253	155	57
23,788	23,887	355	257	159	61
23,888	23,987	359	261	163	65
23,988	24,087	364	266	168	70
24,088	24,187	368	270	172	74
24,188	24,287	372	274	176	78
24,288	24,387	376	278	180	82
24,388	24,487	381	283	185	87
24,488	24,587	385	287	189	91
24,588	24,687	389	291	193	95
24,688	24,787	393	295	197	99
24,788	24,887	398	300	202	104
24,888	24,987	402	304	206	108
24,988	25,087	406	308	210	112
25,088	25,187	410	312	214	116
25,188	25,287	415	317	219	121
25,288	25,387	419	321	223	125
25,388	25,487	423	325	227	129
25,488	25,587	427	329	231	133
25,588	25,687	432	334	236	138
25,688	25,787	436	338	240	142
25,788	25,887	440	342	244	146
25,888	25,987	444	346	248	150
25,988	26,087	449	351	253	155
26,088	26,187	453	355	257	159
26,188	26,287	457	359	261	163
26,288	26,387	461	363	265	167
26,388	26,487	466	368	270	172
26,488	26,587	470	372	274	176
26,588	26,687	474	376	278	180
26,688	26,787	478	380	282	184
26,788	26,887	483	385	287	189
26,888	26,987	487	389	291	193
26,988	27,087	491	393	295	197
27,088	27,187	495	397	299	201
27,188	27,287	500	402	304	206
27,288	27,387	504	406	308	210
27,388	27,487	508	410	312	214
27,488	27,587	512	414	316	218



Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$3,637 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inco				nber	
At	But not			endents	
Least	over	0	1	2	3
27,588	27,687	517	419	321	223
27,688	27,787	521	423 427	325 329	227
27,788 27,888	27,887 27,987	525 529	431	333	231 235
27,988	28,087	534	436	338	240
28,088	28,187	538	440	342	244
28,188	28,287	542	444	346	248
28,288	28,387	546	448	350	252
28,388	28,487	551	453	355	257
28,488	28,587	555	457	359	261
28,588	28,687	559	461	363	265
28,688	28,787	563	465	367	269
28,788	28,887	568	470	372	274
28,888	28,987	572	474	376	278
28,988	29,087	576	478	380	282
29,088	29,187	580	482	384	286
29,188	29,287	585	487	389	291
29,288	29,387	589	491	393	295
29,388	29,487	593	495	397	299
29,488	29,587	597	499	401	303
29,588	29,687	602	504	406	308
29,688	29,787	606	508	410	312
29,788	29,887	610	512	414	316
29,888 29,988	29,987	614	516 521	418	320 325
	30,087	619		423	
30,088	30,187	624	526	428	330
30,188	30,287	631	533	435	337
30,288 30,388	30,387 30,487	637 643	539 545	441 447	343 349
30,488	30,587	649	551	453	355
30,588 30,688	30,687 30,787	656 662	558 564	460 466	362 368
30,788	30,887	668	570	472	374
30,888	30,987	674	576	478	380
30,988	31,087	681	583	485	387
31,088	31,187	687	589	491	393
31,188	31,287	693	595	497	399
31,288	31,387	699	601	503	405
31,388	31,487	706	608	510	412
31,488	31,587	712	614	516	418
31,588	31,687	718	620	522	424
31,688	31,787	724	626	528	430
31,788	31,887	731	633	535	437
31,888	31,987	737 743	639 645	541 547	443
31,988	32,087		645	547	449
32,088	32,187	749	651	553	455
32,188 32,288	32,287	756 762	658 664	560	462
32,288 32,388	32,387 32,487	762 768	664 670	566 572	468 474
32,488	32,587	774	676	578	480
32,588 32,688	32,687 32,787	781 787	683 680	585 501	487 493
32,000 32,788	32,787	793	689 695	591 597	493
32,788	32,987	799	701	603	505
32,988	33,087	806	708	610	512
52,500	30,001	500	. 50	010	0.2

	come is			mber	
At Least	But not	0	ot Del	endents 2	3
	over				
33,088	33,187	812	714	616	518
33,188	33,287	818	720	622	524
33,288	33,387	824	726	628	530
33,388	33,487	831	733	635	537
33,488	33,587	837	739	641	543
33,588	33,687	843	745	647	549
33,688	33,787	849	751	653	555
33,788	33,887	856	758	660	562
33,888	33,987	862	764	666	568
33,988	34,087	868	770	672	574
34,088	34,187	874	776	678	580
34,188	34,287	881	783	685	587
34,288	34,387	887	789	691	593
34,388	34,487	893	795	697	599
34,488	34,587	899	801	703	605
34,588	34,687	906	808	710	612
34,688	34,787	912	814	716	618
34,788	34,887	918	820	722	624
34,888	34,987	924	826	728	630
34,988	35,087	931	833	735	637
35,088	35,187	937	839	741	643
35,188	35,287	943	845	747	649
35,288	35,387	949	851	753	655
35,388	35,487	956	858	760	662
35,488	35,587	962	864	766	668
35,588	35,687	968	870	772	674
35,688	35,787	974	876	778	680
35,788	35,887	981	883	785	687
35,888	35,987	987	889	791	693
35,988	36,087	993	895	797	699
36,088	36,187	999	901	803	705
36,188	36,287	1,006	908	810	712
36,288	36,387	1,012	914	816	718
36,388	36,487	1,018	920	822	724
36,488	36,587	1,024	926	828	730
36,588	36,687	1,031	933	835	737
36,688	36,787	1,037	939	841	743
36,788	36,887	1,037	945	847	749
36,888	36,987	1.049	951	853	755
36,988	37,087	1,056	958	860	762
37,088	37,187	1,062	964	866	768
37,000	37,167	1,068	970	872	774
37,188	37,387	1,000	976	878	780
37,288	37,487	1,074	983	885	787
37,488	37,587	1,087	989	891	793
37,588					
37,588	37,687 37,787	1,093	995 1.001	897 ans	799 805
37,000	37,887	1,099 1,106	1,001	903 910	805 812
37,700	37,987	1,112	1,014	916	818
37,988	38,087	1,112	1,020	922	824
			-		
38,088	38,187	1,124	1,026	928	830
38,188	38,287	1,131	1,033	935	837
38,288	38,387 38 487	1,137 1,143	1,039 1,045	941	843
38,388 38,488	38,487 38,587	1,143	1,045	947 953	849 855
30,400	00,007	1,149	1,001	500	000

If Vour Inc	omo io		No	mhor	
If Your Inc	But not			mber endents	
Least	over	0	1	2	3
38,588	38,687	1,156	1,058	960	862
38,688	38,787	1,162	1,064	966	868
38,788	38,887	1,168	1,070	972	874
38,888 38,988	38,987 39,087	1,174 1,181	1,076 1,083	978 985	880 887
-					
39,088 39,188	39,187 39,287	1,187 1,193	1,089 1,095	991 997	893 899
39,288	39,387	1,199	1.101	1,003	905
39,388	39,487	1,206	1,108	1,010	912
39,488	39,587	1,212	1,114	1,016	918
39,588	39,687	1,218	1,120	1,022	924
39,688	39,787	1,224	1,126	1,028	930
39,788	39,887	1,231	1,133	1,035	937
39,888 39,988	39,987 40,087	1,237 1,243	1,139 1,145	1,041 1,047	943 949
	40,187	1.249	1,151		
40,088 40,188	40,187	1,249	1,151	1,053 1,060	955 962
40,288	40,387	1,262	1,164	1,066	968
40,388	40,487	1,271	1,173	1,075	977
40,488	40,587	1,279	1,181	1,083	985
40,588	40,687	1,287	1,189	1,091	993
40,688	40,787	1,295	1,197	1,099	1,001
40,788 40,888	40,887 40,987	1,304 1,312	1,206 1,214	1,108 1,116	1,010 1,018
40,988	41,087	1,320	1,222	1,1124	1,016
41,088	41,187	1,328	1,230	1,132	1,034
41,188	41,287	1,337	1,239	1,141	1,043
41,288	41,387	1,345	1,247	1,149	1,051
41,388	41,487	1,353	1,255	1,157	1,059
41,488	41,587	1,361	1,263	1,165	1,067
41,588	41,687	1,370	1,272	1,174	1,076
41,688 41,788	41,787 41,887	1,378 1,386	1,280 1,288	1,182 1,190	1,084 1,092
41,888	41,987	1,394	1,200	1,198	1,100
41,988	42,087	1,403	1,305	1,207	1,109
42,088	42,187	1,411	1,313	1,215	1,117
42,188	42,287	1,419	1,321	1,223	1,125
42,288	42,387	1,427	1,329	1,231	1,133
42,388 42,488	42,487 42,587	1,436 1,444	1,338 1,346	1,240 1,248	1,142 1,150
,		.,	-		-
42,588 42,688	42,687 42,787	1,452 1,460	1,354 1,362	1,256 1,264	1,158 1,166
42,788	42,887	1,469	1,371	1,273	1,175
42,888	42,987	1,477	1,379	1,281	1,183
42,988	43,087	1,485	1,387	1,289	1,191
43,088	43,187	1,493	1,395	1,297	1,199
43,188	43,287	1,502	1,404	1,306	1,208
43,288 43,388	43,387 43,487	1,510 1,518	1,412 1,420	1,314 1,322	1,216 1,224
43,488	43,587	1,526	1,428	1,330	1,232
43.588	43,687	1,535	1,437	1,339	1,241
43,688	43,787	1,543	1,445	1,347	1,249
43,788	43,887	1,551	1,453	1,355	1,257
43,888	43,987	1,559	1,461	1,363	1,265
43,988	44,087	1,568	1,470	1,372	1,274

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$3,637 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

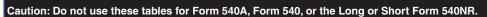
- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is At But not			mber endents	
Least over	0	1	2	3
44,088 44,187	1,576	1,478	1,380	1,282
44,188 44,287	1,584	1,486	1,388	1,290
44,288 44,387	1,592	1,494	1,396	1,298
44,388 44,487	1,601	1,503	1,405	1,307
44,488 44,587	1,609	1,511	1,413	1,315
44,588 44,687	1,617	1,519	1,421	1,323
44,688 44,787	1,625	1,527	1,429	1,331
44,788 44,887 44,888 44,987	1,634 1,642	1,536 1,544	1,438 1,446	1,340 1,348
44,988 45,087	1,650	1,552	1,454	1,356
45,088 45,187	1,658	1,560	1,462	1,364
45,188 45,287	1,667	1,569	1,471	1,373
45,288 45,387	1,675	1,577	1,479	1,381
45,388 45,487	1,683	1,585	1,487	1,389
45,488 45,587	1,691	1,593	1,495	1,397
45,588 45,687	1,700	1,602	1,504	1,406
45,688 45,787	1,708	1,610	1,512	1,414
45,788 45,887	1,716	1,618	1,520	1,422
45,888 45,987	1,724	1,626	1,528	1,430
45,988 46,087	1,733	1,635	1,537	1,439
46,088 46,187	1,741	1,643	1,545	1,447
46,188 46,287	1,749	1,651	1,553	1,455
46,288 46,387 46,388 46,487	1,757 1,766	1,659 1,668	1,561 1,570	1,463 1,472
46,488 46,587	1,774	1,676	1,578	1,480
46,588 46,687	1,782	1,684	1,586	1,488
46,688 46,787	1,790	1,692	1,594	1,496
46,788 46,887	1,799	1,701	1,603	1,505
46,888 46,987	1,807	1,709	1,611	1,513
46,988 47,087	1,815	1,717	1,619	1,521
47,088 47,187	1,823	1,725	1,627	1,529
47,188 47,287	1,832	1,734	1,636	1,538
47,288 47,387	1,840	1,742	1,644	1,546
47,388 47,487 47,488 47,587	1,848 1,856	1,750 1,758	1,652 1,660	1,554 1,562
47,588 47,687 47,688 47,787	1,865 1,873	1,767 1,775	1,669 1,677	1,571 1,579
47,788 47,887	1,881	1,783	1,685	1,587
47,888 47,987	1,889	1,791	1,693	1,595
47,988 48,087	1,898	1,800	1,702	1,604
48,088 48,187	1,906	1,808	1,710	1,612
48,188 48,287	1,914	1,816	1,718	1,620
48,288 48,387	1,922	1,824	1,726	1,628
48,388 48,487	1,931	1,833	1,735	1,637
48,488 48,587	1,939	1,841	1,743	1,645
48,588 48,687	1,947	1,849	1,751	1,653
48,688 48,787 48,788 48,887	1,955 1,964	1,857 1,866	1,759 1,768	1,661 1,670
48,888 48,987	1,972	1,874	1,776	1,678
48,988 49,087	1,980	1,882	1,784	1,686
49,088 49,187	1,988	1,890	1,792	1,694
49,188 49,287	1,997	1,899	1,801	1,703
49,288 49,387	2,005	1,907	1,809	1,711
49,388 49,487	2,013	1,915	1,817	1,719
49,488 49,587	2,021	1,923	1,825	1,727

If Your Inc	come is		Nu	ımber	
At	But not			pendents	
Least	over	0 000	1 000	1 004	3
49,588 49,688	49,687 49,787	2,030 2,038	1,932 1,940	1,834 1,842	1,736 1,744
49,788	49,887	2,046	1,948	1,850	1,752
49,888	49,987	2,054	1,956	1,858	1,760
49,988	50,087	2,063	1,965	1,867	1,769
50,088	50,187	2,073	1,975	1,877	1,779
50,188	50,287	2,083	1,985	1,887	1,789
50,288 50,388	50,387 50,487	2,092 2,102	1,994 2,004	1,896 1,906	1,798 1,808
50,488	50,587	2,111	2,004	1,915	1,817
50,588	50,687	2,121	2,023	1,925	1,827
50,688	50,787	2,130	2,032	1,934	1,836
50,788	50,887	2,140	2,042	1,944	1,846
50,888	50,987	2,149	2,051	1,953	1,855
50,988	51,087	2,159	2,061	1,963	1,865
51,088	51,187	2,168	2,070	1,972	1,874
51,188 51,288	51,287 51,387	2,178 2,188	2,080 2,090	1,982 1,992	1,884 1,894
51,388	51,367	2,100	2,090	2,001	1,903
51,488	51,587	2,207	2,109	2,011	1,913
51,588	51,687	2,216	2,118	2,020	1,922
51,688	51,787	2,226	2,128	2,030	1,932
51,788	51,887	2,235	2,137	2,039	1,941
51,888	51,987	2,245 2,254	2,147 2,156	2,049 2,058	1,951
51,988	52,087				1,960
52,088 52,188	52,187 52,287	2,264 2,274	2,166 2,176	2,068 2,078	1,970 1,980
52,100	52,387	2,283	2,170	2,070	1,989
52,388	52,487	2,293	2,195	2,097	1,999
52,488	52,587	2,302	2,204	2,106	2,008
52,588	52,687	2,312	2,214	2,116	2,018
52,688	52,787	2,321	2,223	2,125	2,027
52,788	52,887	2,331	2,233	2,135	2,037
52,888 52,988	52,987 53,087	2,340 2,350	2,242 2,252	2,144 2,154	2,046 2,056
53,088	53,187	2,359	2,261	2,163	2,065
53,188	53,287	2,369	2,271	2,173	2,075
53,288	53,387	2,379	2,281	2,183	2,085
53,388	53,487	2,388	2,290	2,192	2,094
53,488	53,587	2,398	2,300	2,202	2,104
53,588	53,687	2,407	2,309	2,211	2,113
53,688 53,788	53,787 53,887	2,417 2,426	2,319 2,328	2,221 2,230	2,123 2,132
53,888	53,987	2,436	2,338	2,240	2,142
53,988	54,087	2,445	2,347	2,249	2,151
54,088	54,187	2,455	2,357	2,259	2,161
54,188	54,287	2,465	2,367	2,269	2,171
54,288	54,387	2,474	2,376	2,278	2,180
54,388 54,488	54,487 54,587	2,484 2,493	2,386 2,395	2,288 2,297	2,190 2,199
54,588	54,687	2,503	2,405	2,307	2,209
54,688	54,787	2,503	2,403	2,307	2,209
54,788	54,887	2,522	2,424	2,326	2,228
54,888	54,987	2,531	2,433	2,335	2,237

**54,988 55,087** 2,541 2,443 2,345 2,247

If Your Income is Number					
At	But not			endents	_
Least	over	0	1	2	3
55,088	55,187	2,550	2,452	2,354	2,256
55,188 55,288	55,287 55,387	2,560 2,570	2,462 2,472	2,364 2,374	2,266 2,276
55,388	55,487	2,579	2,481	2,383	2,270
55,488	55,587	2,589	2,491	2,393	2,295
55,588	55,687	2,598	2,500	2,402	2,304
55,688	55,787	2,608	2,510	2,412	2,314
55,788	55,887	2,617	2,519	2,421	2,323
55,888	55,987	2,627 2,636	2,529 2,538	2,431	2,333 2,342
55,988	56,087	-		2,440	
56,088	56,187	2,646	2,548	2,450	2,352
56,188 56,288	56,287 56,387	2,656 2,665	2,558 2,567	2,460 2,469	2,362 2,371
56,388	56,487	2,675	2,577	2,479	2,381
56,488	56,587	2,684	2,586	2,488	2,390
56,588	56,687	2,694	2,596	2,498	2,400
56,688	56,787	2,703	2,605	2,507	2,409
56,788	56,887	2,713	2,615	2,517	2,419
56,888	56,987	2,722	2,624	2,526	2,428
56,988	57,087	2,732	2,634	2,536	2,438
57,088	57,187	2,741	2,643	2,545	2,447
57,188 57,288	57,287 57,387	2,751 2,761	2,653 2,663	2,555 2,565	2,457 2,467
57,288	57,487	2,770	2,672	2,574	2,476
57,488	57,587	2,780	2,682	2,584	2,486
57,588	57,687	2,789	2,691	2,593	2,495
57,688	57,787	2,799	2,701	2,603	2,505
57,788	57,887	2,808	2,710	2,612	2,514
57,888	57,987	2,818	2,720	2,622	2,524
57,988	58,087	2,827	2,729	2,631	2,533
58,088	58,187	2,837	2,739	2,641	2,543
58,188	58,287 58,387	2,847	2,749	2,651	2,553
58,288 58,388	58,387 58,487	2,856 2,866	2,758 2,768	2,660 2,670	2,562 2,572
58,488	58,587	2,875	2,777	2,679	2,581
58,588	58,687	2,885	2,787	2,689	2,591
58,688	58,787	2,894	2,796	2,698	2,600
58,788	58,887	2,904	2,806	2,708	2,610
58,888	58,987	2,913	2,815	2,717	2,619
58,988	59,087	2,923	2,825	2,727	2,629
59,088	59,187	2,932	2,834	2,736	2,638
59,188 59,288	59,287 59,387	2,942 2,952	2,844 2,854	2,746 2,756	2,648 2,658
59,388	59,487	2,952	2,863	2,765	2,667
59,488	59,587	2,971	2,873	2,775	2,677
59,588	59,687	2,980	2,882	2,784	2,686
59,688	59,787	2,990	2,892	2,794	2,696
59,788	59,887	2,999	2,901	2,803	2,705
59,888	59,987	3,009	2,911	2,813	2,715
59,988	60,087	3,018	2,920	2,822	2,724
60,088	60,187	3,028	2,930	2,832	2,734
60,188 60,288	60,287 60,387	3,038	2,940 2,949	2,842 2,851	2,744 2,753
60,388	60,487	3,047 3,057	2,949	2,861	2,763
	00,707	0,007	۵,000	١ ٥٠٠ ـ	٠,، ٥٥





This table gives you credit of \$3,637 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Incor				mber	
At Least	But not over	0	of Dep	endents 2	3
60,688 6 60,788 6 60,888 6	60,687 60,787 60,887 60,987 61,087	3,076 3,085 3,095 3,104 3,114	2,978 2,987 2,997 3,006 3,016	2,880 2,889 2,899 2,908 2,918	2,782 2,791 2,801 2,810 2,820
61,088 6 61,188 6 61,288 6 61,388 6	51,187 51,287 51,387 51,487 51,587	3,123 3,133 3,143 3,152 3,162	3,025 3,035 3,045 3,054 3,064	2,927 2,937 2,947 2,956 2,966	2,829 2,839 2,849 2,858 2,868
61,688 6 61,788 6 61,888 6	61,687 61,787 61,887 61,987 62,087	3,171 3,181 3,190 3,200 3,209	3,073 3,083 3,092 3,102 3,111	2,975 2,985 2,994 3,004 3,013	2,877 2,887 2,896 2,906 2,915
62,188 6 62,288 6 62,388 6	62,187 62,287 62,387 62,487 62,587	3,219 3,229 3,238 3,248 3,257	3,121 3,131 3,140 3,150 3,159	3,023 3,033 3,042 3,052 3,061	2,925 2,935 2,944 2,954 2,963
62,688 6 62,788 6 62,888 6	62,687 62,787 62,887 62,987 63,087	3,267 3,276 3,286 3,295 3,305	3,169 3,178 3,188 3,197 3,207	3,071 3,080 3,090 3,099 3,109	2,973 2,982 2,992 3,001 3,011
63,188 6 63,288 6 63,388 6	63,187 63,287 63,387 63,487 63,587	3,314 3,324 3,334 3,343 3,353	3,216 3,226 3,236 3,245 3,255	3,118 3,128 3,138 3,147 3,157	3,020 3,030 3,040 3,049 3,059
63,688 6 63,788 6 63,888 6	63,687 63,787 63,887 63,987 64,087	3,362 3,372 3,381 3,391 3,400	3,264 3,274 3,283 3,293 3,302	3,166 3,176 3,185 3,195 3,204	3,068 3,078 3,087 3,097 3,106
64,188 6 64,288 6 64,388 6	64,187 64,287 64,387 64,487 64,587	3,410 3,420 3,429 3,439 3,448	3,312 3,322 3,331 3,341 3,350	3,214 3,224 3,233 3,243 3,252	3,116 3,126 3,135 3,145 3,154
64,688 6 64,788 6 64,888 6	64,687 64,787 64,887 64,987 65,087	3,458 3,467 3,477 3,486 3,496	3,360 3,369 3,379 3,388 3,398	3,262 3,271 3,281 3,290 3,300	3,164 3,173 3,183 3,192 3,202
65,188 6 65,288 6 65,388 6	65,187 65,287 65,387 65,487 65,587	3,505 3,515 3,525 3,534 3,544	3,407 3,417 3,427 3,436 3,446	3,309 3,319 3,329 3,338 3,348	3,211 3,221 3,231 3,240 3,250
65,688 6 65,788 6 65,888 6	65,687 65,787 65,887 65,987 66,087	3,553 3,563 3,572 3,582 3,591	3,455 3,465 3,474 3,484 3,493	3,357 3,367 3,376 3,386 3,395	3,259 3,269 3,278 3,288 3,297

If Your Inc	omo is		Nu	ımber	
At	But not			pendents	3
Least	over	0	1	2	3
66,088	66,187	3,601	3,503	3,405	3,307
66,188	66,287	3,611	3,513	3,415	3,317
66,288 66,388	66,387 66,487	3,620 3,630	3,522 3,532	3,424 3,434	3,326 3,336
66,488	66,587	3,639	3,541	3,443	3,345
66,588	66,687	3,649	3,551	3,453	3,355
66,688	66,787	3,658	3,560	3,462	3,364
66,788	66,887	3,668	3,570	3,472	3,374
66,888	66,987	3,677	3,579	3,481	3,383
66,988	67,087	3,687	3,589	3,491	3,393
67,088	67,187	3,696	3,598	3,500	3,402
67,188	67,287	3,706	3,608	3,510	3,412
67,288 67,388	67,387 67,487	3,716 3,725	3,618 3,627	3,520 3,529	3,422 3,431
67,488	67,587	3,735	3,637	3,539	3,441
67,588	67,687	3,744	3,646	3,548	3,450
67,688	67,787	3,754	3,656	3,558	3,460
67,788	67,887	3,763	3,665	3,567	3,469
67,888	67,987	3,773	3,675	3,577	3,479
67,988	68,087	3,782	3,684	3,586	3,488
68,088	68,187	3,792	3,694	3,596	3,498
68,188 68,288	68,287 68,387	3,802 3.811	3,704 3,713	3,606 3,615	3,508 3,517
68,388	68,487	3.821	3,723	3,625	3,527
68,488	68,587	3,830	3,732	3,634	3,536
68,588	68,687	3,840	3,742	3,644	3,546
68,688	68,787	3,849	3,751	3,653	3,555
68,788	68,887	3,859	3,761	3,663	3,565
68,888 68,988	68,987 69,087	3,868 3,878	3,770 3,780	3,672 3,682	3,574 3,584
69,088 69,188	69,187 69,287	3,887 3,897	3,789 3,799	3,691 3,701	3,593 3,603
69,288	69,387	3,907	3,809	3,711	3,613
69,388	69,487	3,916	3,818	3,720	3,622
69,488	69,587	3,926	3,828	3,730	3,632
69,588	69,687	3,935	3,837	3,739	3,641
69,688	69,787	3,945	3,847	3,749	3,651
69,788 69,888	69,887 69,987	3,954 3,964	3,856 3,866	3,758 3,768	3,660 3,670
69,988	70,087	3,973	3,875	3,777	3,679
70,088	70,187	3,983	3,885	3,787	3,689
70,188	70,287	3,993	3,895	3,797	3,699
70,288	70,387	4,002	3,904	3,806	3,708
70,388	70,487	4,012	3,914	3,816	3,718
70,488	70,587	4,021	3,923	3,825	3,727
70,588	70,687	4,031	3,933	3,835	3,737
70,688 70,788	70,787 70,887	4,040 4,050	3,942 3,952	3,844 3,854	3,746 3,756
70,788	70,887	4,059	3,961	3,863	3,765
70,988	71,087	4,069	3,971	3,873	3,775
71,088	71,187	4,078	3,980	3,882	3,784
71,188	71,287	4,088	3,990	3,892	3,794
71,288	71,387	4,098	4,000	3,902	3,804
71,388	71,487	4,107	4,009	3,911	3,813

**71,488 71,587** 4,117 4,019 3,921 3,823

If Your Inc		Number of Dependents			
At Least	But not over	0	or Dep 1	enaents 2	3
71,588	71,687	4,126	4,028	3,930	3,832
71,688 71,788	71,787 71,887	4,136 4,145	4,038 4,047	3,940 3,949	3,842 3,851
71,888	71,987	4,155	4,057	3,959	3,861
71,988	72,087	4,164	4,066	3,968	3,870
72,088	72,187	4,174	4,076	3,978	3,880
72,188 72,288	72,287 72,387	4,184 4,193	4,086 4,095	3,988 3,997	3,890 3,899
72,388	72,487	4,203	4,105	4,007	3,909
72,488	72,587	4,212	4,114	4,016	3,918
72,588 72,688	72,687 72,787	4,222	4,124 4,133	4,026 4,035	3,928 3,937
72,788	72,767	4,231 4,241	4,143	4,035	3,947
72,888	72,987	4,250	4,152	4,054	3,956
72,988	73,087	4,260	4,162	4,064	3,966
73,088 73,188	73,187 73,287	4,269 4,279	4,171 4,181	4,073 4,083	3,975 3,985
73,288	73,387	4,289	4,191	4,093	3,995
73,388	73,487	4,298	4,200	4,102	4,004
73,488	73,587	4,308 4,317	4,210 4,219	4,112 4,121	4,014 4,023
73,688	73,687 73,787	4,317	4,219	4,121	4,023
73,788	73,887	4,336	4,238	4,140	4,042
73,888 73,988	73,987 74,087	4,346 4,355	4,248 4,257	4,150 4,159	4,052 4,061
74,088	74,187	4,365	4,267	4,169	4,071
74,188	74,287	4,375	4,277	4,179	4,081
74,288 74,388	74,387 74,487	4,384 4,394	4,286 4,296	4,188 4,198	4,090 4,100
74,488	74,587	4,403	4,305	4,207	4,109
74,588	74,687	4,413	4,315	4,217	4,119
74,688	74,787	4,422	4,324 4,334	4,226 4,236	4,128 4,138
74,788 74,888	74,887 74,987	4,432 4,441	4,343	4,245	4,147
74,988	75,087	4,451	4,353	4,255	4,157
75,088	75,187	4,460	4,362	4,264	4,166
75,188 75,288	75,287 75,387	4,470 4,480	4,372 4,382	4,274 4,284	4,176 4,186
75,388	75,487	4,489	4,391	4,293	4,195
75,488	75,587	4,499	4,401	4,303	4,205
75,588 75,688	75,687 75,787	4,508 4,518	4,410 4,420	4,312 4,322	4,214 4,224
75,788	75,887	4,527	4,429	4,331	4,233
75,888	75,987	4,537	4,439	4,341	4,243
75,988	76,087	4,546	4,448	4,350	4,252
76,088 76,188	76,187 76,287	4,556 4,566	4,458 4,468	4,360 4,370	4,262 4,272
76,288	76,387	4,575	4,477	4,379	4,281
76,388 76,488	76,487 76,587	4,585 4,594	4,487 4,496	4,389 4,398	4,291 4,300
76,588	76,687	4,604	4,506	4,408	4,310
76,688	76,787	4,613	4,515	4,417	4,319
76,788	76,887 76,987	4,623	4,525	4,427	4,329
76,888	/0,98/ 77 097	4,632	4,534	4,436	4,338

**76,988 77,087** 4,642 4,544 4,446 4,348

# **Instructions for Form FTB 3519**

# **Payment for Automatic Extension for Individuals**

### What's New

Mandatory Electronic Payments - You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically may be subject to a one percent noncompliance penalty. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to ftb.ca.gov and search for mandatory epay.

### **General Information**

Use form FTB 3519, Payment for Automatic Extension for Individuals, only if both

- of the following apply:

  You cannot file your 2009 return by April 15, 2010. Note: Fiscal Year Filers, your return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2009.

When you file your 2009 return, you can e-file or CalFile. Go to ftb.ca.gov and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax. If you do not owe tax, do not complete or mail form FTB 3519. However, file your return by October 15, 2010. If you owe tax, choose one of the following payment options:

Web Pay: To make a payment online or to schedule a future payment (up to one year in advance), go to **ftb.ca.gov** and search for **web pay. Do not** mail form FTB 3519 to the FTB.

- Credit Card: Use your major credit card. Call 800.272.9829 or go to official payments.com, use code 1555. Official Payments Corp. charges a convenience fee for using this service. Do not mail form FTB 3519 to the FTB
- Check or Money Order: Complete the payment form below using blue or black ink, and mail it with your check or money order to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
- Installment Agreement: Go to ftb.ca.gov and search for installment agreement or get FTB 3567, Installment Agreement Request Booklet.

### **Penalties and Interest**

If you fail to pay your total tax liability by April 15, 2010, you will incur a late payment penalty plus interest. If you pay at least 90% of the tax shown on the return by the original due date of the return, we will waive the penalty based on reasonable cause. However, the imposition of interest is mandatory. If, after April 15, 2010, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 15, 2010, you will incur a late filing penalty plus interest from the original due date of the return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 15, 2010, the deadline to file your return and pay the tax is June 15, 2010. Interest will accrue from the original due date (April 15, 2010) until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 15, 2010. To avoid any late-payment penalties, pay your tax liability by June 15, 2010. When filing your tax return, attach a statement to the front indicating that you were "Outside the USA on April 15, 2010."

1	Total tax you expect to owe. This is the amount yearnests and credits:	you expect to enter or	n Form 540/540A, lii	ne 64; or Long Form 540	NR, line 74	1	00
	a California income tax withheld (including r	real estate and nonre	esident withholding)			00_	
	<b>b</b> California estimated tax payments and amount (To check your estimated tax payments go					00_	
	c Other payments and credits, including any form FTB 3519			2c		00_	
3	Total tax payments and credits. Add line 2a, line	ine 2b, and line 2c				3	00
4	Tax due. Is line 1 more than line 3?  No. Stop here. You have no tax due. Do no extension will apply.  Yes. Subtract line 3 from line 1 and enter of schedule your payment. For check or mon FTB 3519 below. Fill in your name(s), addi "Franchise Tax Board." Write your SSN or form and mail to: FRANCHISE TAX BOARL.	on time 4. This is you ney order payments, ress, and SSN(s) or ITIN and "2009 FTB	19. If you file your tax due. For onlin using blue or black ITIN(s), and separa 3519" on the chec	ax return by October 1! e payments, <b>do not</b> ma ink, enter the tax due a te form at the "DETACH k or money order. Enclo	5, 2010 (fiscal year file il the form, go to <b>ftb.</b> mount from line 4 as HERE" line. Make a c	er – see instructions), t ca.gov and search for w the "Amount of paymer check or money order p	veb pay, and nt" on the form ayable to the
$\overline{}$	DETACH HERE	_ IF NO PAYMI	ENT IS DUE, DO		ORM	DETACH	I HERE ——————————————————————————————————
T/	AXABLE YEAR					CALIFOR	NIA FORM
	2009 Payment for		tic Exter	sion for In	dividuals	3519	(PIT)
Fo	or calendar year 2009 or fiscal year beginning	g month	day yea	r, and endir	ng month	day year	·
Yc	our first name Init	tial Last name				Your SSN or ITIN	
lf j	joint payment, spouse's/RDP's first name Init	tial Last name				Spouse's/RDP's SSN	
Ad	ddress (number and street, PO Box, or PMB no.)	)				Apt. n	io./Ste. no.
Ci	ity				State	ZIP Code	
IF.	F PAYMENT IS DUE, MAIL TO:				<u> </u>	t of payment	
	FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0051			of payment is not mail this form	} •	l j l j	00,
F	or Privacy Notice, get form FTB 1131.		12210	)93		FTE	3 3519 2009

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

# Marketing page

<b>Californ</b>	ia I	Resident Income T	ax Return 2009		54	<b>40 2EZ</b> c	1 <b>Side 1</b>
Your first name		Initial Last name		Your SSI			Р
If joint return, spou	se's/RD	's first name Initial Last name		Spouse's	s/RDP's SSN (	or ITIN	AC
Address (number a	nd atra	t, PO Box, or PMB no.)		Apt. no./S	Pto no		A
Address (number a	ina stre	I, PO BOX, OF PINIB NO.)		Apt. no./s	ste. no.		B
City				State	ZIP Code		RP
				1			
Namo	-		t name, write the last name only from t				
Filing Status			filing status. See instructions, page				
Fill in only one.	1	○ Single					
	2	○ Married/RDP filing jointly (ev	en if only one spouse/RDP had inc	ome)			
	4	Head of household. STOP! S	ee instructions, page 6.				
	5	<ul><li>Qualifying widow(er) with de</li></ul>	pendent child. Year spouse/RDP di	ed			
	If yo	ur California filing status is differe	nt from your federal filing status, fi	II in the c	ircle here .		• (
Exemptions	6	If another person can claim you	(or your spouse/RDP) as a depende	ent on his	or her tax	return,	
		even if he or she chooses not to,	you <b>must</b> see the instructions, pag	je 6			● 6 ○
	7	Senior: If you (or your spouse/RI	DP) are 65 or older, enter 1; if both	are 65 or	older, ente	er 2	● 7 🗌
Dependent	8	Number of dependents. Enter na	me and relationship ( <b>Do not includ</b> e	e voursel	f or vour s	oouse/RDP)	● 8 □
Exemptions			F (	,	, ,	,	_
Taxable	9	Total wages (federal Form W-2, b	oox 16).			Whole dollars	only
Income and Credits		See instructions, page 6			● 9 ∟	1 1 1	0_0
	10	Total interest income (Form 1099	9-INT, box 1). See instructions, page	e 7	● 10 ∟	1 1 1	0,0
	11	Total dividend income (Form 109	9-DIV, box 1a). See instructions, pa	age 7	● 11 ∟	1 1 1	0.0
			See instructions, page 7. Taxable				0_0
	13		rom mutual funds (Form 1099-DIV,				00
	14					,	•
Enclose, but do			ment benefits . 15				
not staple, any payment.		Add line 9, line 10, line 11, line 1	2, and line 13. <b>Do not include</b>				
						,	=
Attach a copy of	17		g status, enter the tax for the amou on line 6, <b>STOP</b> . See instructions,		e 16. <b>17</b>	<del></del>	
your Form(s) W-2.		Dependent Tax Worksheet.	on line o, Stor. See mstructions,	paye 1,			
	18	•	ns, page 7. If you are 65 and entere				, , 0,0
	40	•	ntered 2 in the box on line 7, enter 3				_,_,_0,0
			ee instructions, page 7				
							0,0
	21	lax. Subtract line 20 from line 17	7. If zero or less, enter -0		● 21	<del></del>	0,0

Your name:				Υοι	ır SSN or ITIN:					
Overpaid Tax/ Tax Due.	21a 22	Total t	tax withheld (fed	eral Form W	-2, box 17		,	-		
	23			,		ract line 21a from line 22	,	_		
	24					ne 22 from line 21a.	23			
	24						24	0.0		
		000 111	—————————————————————————————————————							
Use Tax		25	Use tax. <b>This is</b>	s not a total	line. See instru	ictions, page 7 . • 25	0,0			
Voluntary	Con	tributi	ions	Code	Amount		Code	Amount		
CA Seniors	Speci	ial Fund	I. See page 11		00	CA Peace Officer Memorial Fo		00		
			ted Disorders Fun		00	CA Military Family Relief Fun		00		
			ens	. • 402	00	CA Sea Otter Fund		00		
Rare and Er Preservati	idang ion Pi	jerea Sp roaram .	oecies 	. • 403	00	CA Ovarian Cancer Research Municipal Shelter Spay-Neute	_	00		
State Childre	en's T	rust Fur	nd for the		00	CA Cancer Research Fund.		00		
			use		00	ALS/Lou Gehrig's Disease Re		00		
			arch Fund		00	Ç				
			milies Fund		00					
								0.0		
						are your total contributions.	•	0,0		
Amount You Owe						26. If line 23 is less than line 2				
						page 9 ( <b>Do Not Send Cash</b> ). <b>M Mento ca 94267-0001</b>		0.0		
			line – Go to <b>ftb.c</b>		···· • • · · · · · · · · · · · · · · ·					
Direct Deposit		-		•	-					
(Refund Only)		REFUND OR NO AMOUNT DUE. Subtract line 25 and line 26 from line 23. See instructions, page 10. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002								
	Do ı	Fill in the information to authorize direct deposit of your refund into one or two accounts. <b>Do not</b> attach a voided check or a deposit slip. <b>Have you verified the routing and account numbers?</b> Use whole dollars only.								
		All or the following amount of my refund (line 28) is authorized for direct deposit into the account shown below:								
				☐ Checking ☐ Savings				0.0		
		outing no		<ul><li>Type</li></ul>	• Account numb			eposit amount		
			ing amount of m own below:		•	zed for direct deposit into the				
				☐ Checking	1 1 1 1 1			0_0		
	■ R	outing nu	umber	□ Savings     ■ Type	• Account numb	ner	●30 Direct d	eposit amount		
Under penal						and belief, the information on thi		·		
Sign Here		Your sig	nature		Spouse's/RDP's sig	gnature (if filing jointly, both must sign)	Daytime phone number (opti	onal)		
It is unlawful							()	<u> </u>		
to forge a spouse's/RDP's	s	Χ			X		Date			
signature.	•	Paid pre	parer's signature (decla	aration of prepare	is based on all inform	nation of which preparer has any knowledg	e) Paid Preparer's SSN/	PTIN		
Joint return?		Firm'e n	ame (or yours if self-en	anloyed)			● FEIN			
See instruction page 10.	18,	FIIIII S III	aille (oi yours ii seil-eil	nployeu)			TEIN _			
		Firm's a	ddress							
		Do you	u want to allow and	other person t	o discuss this retu	urn with us (see page 10)?	● □ Yes □ No			
			Third Davis Deet			<del></del>	Talanhana Niverbari			
		Print I	hird Party Designe	ees ivame			Telephone Number			

<b>Californ</b>	ia I	Resident Income T	ax Return 2009		54	<b>40 2EZ</b> c	1 <b>Side 1</b>
Your first name		Initial Last name		Your SSI			Р
If joint return, spou	se's/RD	's first name Initial Last name		Spouse's	s/RDP's SSN (	or ITIN	AC
Address (number a	nd atra	t, PO Box, or PMB no.)		Apt. no./S	Pto no		A
Address (number a	ina stre	I, PO BOX, OF PINIB NO.)		Apt. no./s	ste. no.		B
City				State	ZIP Code		RP
				1			
Namo	-		t name, write the last name only from t				
Filing Status			filing status. See instructions, page				
Fill in only one.	1	○ Single					
	2	○ Married/RDP filing jointly (ev	en if only one spouse/RDP had inc	ome)			
	4	Head of household. STOP! S	ee instructions, page 6.				
	5	<ul><li>Qualifying widow(er) with de</li></ul>	pendent child. Year spouse/RDP di	ed			
	If yo	ur California filing status is differe	nt from your federal filing status, fi	II in the c	ircle here .		• (
Exemptions	6	If another person can claim you	(or your spouse/RDP) as a depende	ent on his	or her tax	return,	
		even if he or she chooses not to,	you <b>must</b> see the instructions, pag	je 6			● 6 ○
	7	Senior: If you (or your spouse/RI	DP) are 65 or older, enter 1; if both	are 65 or	older, ente	er 2	● 7 🗌
Dependent	8	Number of dependents. Enter na	me and relationship ( <b>Do not includ</b> e	e voursel	f or vour s	oouse/RDP)	● 8 □
Exemptions			F (	,	, ,	,	_
Taxable	9	Total wages (federal Form W-2, b	oox 16).			Whole dollars	only
Income and Credits		See instructions, page 6			● 9 ∟	1 1 1	0_0
	10	Total interest income (Form 1099	9-INT, box 1). See instructions, page	e 7	● 10 ∟	1 1 1	0,0
	11	Total dividend income (Form 109	9-DIV, box 1a). See instructions, pa	age 7	● 11 ∟	1 1 1	0.0
			See instructions, page 7. Taxable				0_0
	13		rom mutual funds (Form 1099-DIV,				00
	14					,	•
Enclose, but do			ment benefits . 15				
not staple, any payment.		Add line 9, line 10, line 11, line 1	2, and line 13. <b>Do not include</b>				
						,	=
Attach a copy of	17		g status, enter the tax for the amou on line 6, <b>STOP</b> . See instructions,		e 16. <b>17</b>	<del></del>	
your Form(s) W-2.		Dependent Tax Worksheet.	on line o, Stor. See mstructions,	paye 1,			
	18	•	ns, page 7. If you are 65 and entere				, , 0,0
	40	•	ntered 2 in the box on line 7, enter 3				_,_,_0,0
			ee instructions, page 7				
							0,0
	21	lax. Subtract line 20 from line 17	7. If zero or less, enter -0		● 21	<del></del>	0,0

Your name:				Υοι	ır SSN or ITIN:					
Overpaid Tax/ Tax Due.	21a 22	Total t	tax withheld (fed	eral Form W	-2, box 17		,	-		
	23			,		ract line 21a from line 22	,	_		
	24					ne 22 from line 21a.	23			
	24						24	0.0		
		000 111	—————————————————————————————————————							
Use Tax		25	Use tax. <b>This is</b>	s not a total	line. See instru	ictions, page 7 . • 25	0,0			
Voluntary	Con	tributi	ions	Code	Amount		Code	Amount		
CA Seniors	Speci	ial Fund	I. See page 11		00	CA Peace Officer Memorial Fo		00		
			ted Disorders Fun		00	CA Military Family Relief Fun		00		
			ens	. • 402	00	CA Sea Otter Fund		00		
Rare and Er Preservati	idang ion Pi	jerea Sp roaram .	oecies 	. • 403	00	CA Ovarian Cancer Research Municipal Shelter Spay-Neute	_	00		
State Childre	en's T	rust Fur	nd for the		00	CA Cancer Research Fund.		00		
			use		00	ALS/Lou Gehrig's Disease Re		00		
			arch Fund		00	Ç				
			milies Fund		00					
								0.0		
						are your total contributions.	•	0,0		
Amount You Owe						26. If line 23 is less than line 2				
						page 9 ( <b>Do Not Send Cash</b> ). <b>M Mento ca 94267-0001</b>		0.0		
			line – Go to <b>ftb.c</b>		···· • • · · · · · · · · · · · · · · ·					
Direct Deposit		-		•	-					
(Refund Only)		REFUND OR NO AMOUNT DUE. Subtract line 25 and line 26 from line 23. See instructions, page 10. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002								
	Do ı	Fill in the information to authorize direct deposit of your refund into one or two accounts. <b>Do not</b> attach a voided check or a deposit slip. <b>Have you verified the routing and account numbers?</b> Use whole dollars only.								
		All or the following amount of my refund (line 28) is authorized for direct deposit into the account shown below:								
				☐ Checking ☐ Savings				0.0		
		outing no		<ul><li>Type</li></ul>	• Account numb			eposit amount		
			ing amount of m own below:		•	zed for direct deposit into the				
				☐ Checking	1 1 1 1 1			0_0		
	■ R	outing nu	umber	□ Savings     ■ Type	• Account numb	ner	●30 Direct d	eposit amount		
Under penal						and belief, the information on thi		·		
Sign Here		Your sig	nature		Spouse's/RDP's sig	gnature (if filing jointly, both must sign)	Daytime phone number (opti	onal)		
It is unlawful							()	<u> </u>		
to forge a spouse's/RDP's	s	Χ			X		Date			
signature.	•	Paid pre	parer's signature (decla	aration of prepare	is based on all inform	nation of which preparer has any knowledg	e) Paid Preparer's SSN/	PTIN		
Joint return?		Firm'e n	ame (or yours if self-en	anloved)			● FEIN			
See instruction page 10.	18,	FIIIII S III	aille (oi yours ii seil-eil	nployeu)			TEIN _			
		Firm's a	ddress							
		Do you	u want to allow and	other person t	o discuss this retu	urn with us (see page 10)?	● □ Yes □ No			
			Third Davis Deet			<del></del>	Talanhana Niverbari			
		Print I	hird Party Designe	ees ivame			Telephone Number			

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$3,637 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	ome is	Number					
At	But not	of Dependents					
Least	over	0	1	2	3		
77,088 77,188	77,187 77,287	4,651	4,553 4,563	4,455	4,357 4,367		
77,188	77,387	4,661 4,671	4,573	4,465 4,475	4,307		
77,388	77,487	4,680	4,582	4,484	4,386		
77,488	77,587	4,690	4,592	4,494	4,396		
77,588	77,687	4,699	4,601	4,503	4,405		
77,688	77,787	4,709	4,611	4,513	4,415		
77,788	77,887	4,718	4,620	4,522	4,424		
77,888	77,987	4,728	4,630	4,532	4,434		
77,988	78,087	4,737	4,639	4,541	4,443		
78,088	78,187	4,747	4,649	4,551	4,453		
78,188 78,288	78,287 78,387	4,757 4,766	4,659 4,668	4,561 4,570	4,463 4,472		
78,388	78,487	4,776	4,678	4,580	4,482		
78,488	78,587	4,785	4,687	4,589	4,491		
78,588	78,687	4,795	4,697	4,599	4,501		
78,688	78,787	4,804	4,706	4,608	4,510		
78,788	78,887	4,814	4,716	4,618	4,520		
78,888	78,987	4,823	4,725	4,627	4,529		
78,988	79,087	4,833	4,735	4,637	4,539		
79,088	79,187	4,842	4,744	4,646	4,548		
79,188	79,287	4,852	4,754	4,656	4,558		
79,288	79,387	4,862	4,764	4,666	4,568		
79,388 79,488	79,487 79,587	4,871 4,881	4,773 4,783	4,675 4,685	4,577 4,587		
79,588	79,687		4,792				
79,688	79,787	4,890 4,900	4,802	4,694 4,704	4,596 4,606		
79,788	79,887	4,909	4,811	4,713	4,615		
79,888	79,987	4,919	4,821	4,723	4,625		
79,988	80,087	4,928	4,830	4,732	4,634		
80,088	80,187	4,938	4,840	4,742	4,644		
80,188	80,287	4,948	4,850	4,752	4,654		
80,288	80,387	4,957	4,859	4,761	4,663		
80,388 80,488	80,487 80,587	4,967 4,976	4,869 4,878	4,771 4,780	4,673 4,682		
80,588	80,687	4,986	4,888	4,790	4,692		
80,688	80,787	4,900	4,000	4,790	4,701		
80,788	80,887	5,005	4,907	4,809	4,711		
80,888	80,987	5,014	4,916	4,818	4,720		
80,988	81,087	5,024	4,926	4,828	4,730		
81,088	81,187	5,033	4,935	4,837	4,739		
81,188	81,287	5,043	4,945	4,847	4,749		
81,288	81,387	5,053	4,955	4,857	4,759		
81,388 81,488	81,487 81,587	5,062 5,072	4,964 4,974	4,866 4,876	4,768 4,778		
81,588 81,688	81,687 81,787	5,081 5,091	4,983 4,993	4,885 4,895	4,787 4,797		
81,788	81,887	5,100	5.002	4,904	4,806		
81,888	81,987	5,110	5,012	4,914	4,816		
81,988	82,087	5,119	5,021	4,923	4,825		
82,088	82,187	5,129	5,031	4,933	4,835		
82,188	82,287	5,139	5,041	4,943	4,845		
82,288	82,387	5,148	5,050	4,952	4,854		
82,388 82,488	82,487 82,587	5,158 5,167	5,060 5,069	4,962 4,971	4,864 4,873		
02,400	02,007	J, 107	5,009	4,3/ I	4,013		

endents		e lax al		παι αρρ	iles to y
If Your Inc	come is But not			ımber pendents	
Least	over	0	1	2	3
82,588 82,688	82,687 82,787	5,177 5,186	5,079 5,088	4,981 4,990	4,883 4,892
82,788	82,887	5,196	5,098	5,000	4,902
82,888 82,988	82,987 83,087	5,205 5,215	5,107 5,117	5,009 5,019	4,911 4,921
83,088	83,187	5,224	5,126	5,028	4,930
83,188	83,287	5,234	5,136	5,038	4,940
83,288 83,388	83,387 83,487	5,244 5,253	5,146 5,155	5,048 5,057	4,950 4,959
83,488	83,587	5,263	5,165	5,067	4,969
83,588 83,688	83,687 83,787	5,272 5,282	5,174 5,184	5,076 5,086	4,978 4,988
83,788	83,887	5,291	5,193	5,095	4,997
83,888 83,988	83,987 84,087	5,301 5,310	5,203 5,212	5,105 5,114	5,007 5,016
84,088	84,187	5,320	5,222	5,124	5,026
84,188 84,288	84,287 84,387	5,330 5,339	5,232 5,241	5,134 5,143	5,036 5,045
84,388	84,487	5,349	5,251	5,153	5,055
84,488	84,587	5,358	5,260	5,162	5,064
84,588 84,688	84,687 84,787	5,368 5,377	5,270 5,279	5,172 5,181	5,074 5,083
84,788	84,887	5,387	5,289 5,298	5,191	5,093
84,888 84,988	84,987 85,087	5,396 5,406	5,298	5,200 5,210	5,102 5,112
85,088	85,187	5,415	5,317	5,219	5,121
85,188 85,288	85,287 85,387	5,425 5,435	5,327 5,337	5,229 5,239	5,131 5,141
85,388	85,487	5,444	5,346	5,248	5,150
85,488 85,588	85,587 85,687	5,454 5,463	5,356 5,365	5,258 5,267	5,160 5,169
85,688	85,787	5,473	5,375	5,277	5,179
85,788 85,888	85,887 85,987	5,482 5,492	5,384 5,394	5,286 5,296	5,188 5,198
85,988	86,087	5,501	5,403	5,305	5,207
86,088 86,188	86,187 86,287	5,511 5,521	5,413 5,423	5,315 5,325	5,217 5,227
86,288	86,387	5,530	5,432	5,334	5,236
86,388 86,488	86,487 86,587	5,540 5,549	5,442 5,451	5,344 5,353	5,246 5,255
86,588	86,687	5,559	5,461	5,363	5,265
86,688 86,788	86,787 86,887	5,568 5,578	5,470 5,480	5,372 5,382	5,274 5,284
86,888	86,987	5,587	5,489	5,391	5,293
86,988	87,087	5,597	5,499	5,401	5,303
87,088 87,188	87,187 87,287	5,606 5,616	5,508 5,518	5,410 5,420	5,312 5,322
87,288	87,387	5,626	5,528	5,430	5,332
87,388 87,488	87,487 87,587	5,635 5,645	5,537 5,547	5,439 5,449	5,341 5,351
87,588	87,687	5,654	5,556	5,458	5,360
87,688 87,788	87,787 87,887	5,664 5,673	5,566 5,575	5,468 5,477	5,370 5,379
87,888	87,987	5,683	5,585	5,487	5,389

**88,087** 5,692 5,594 5,496 5,398

If Your Income is Number						
If Your Inc	ome is But not			mber endents		
Least	over	0	1	2	3	
88,088	88,187	5,702 5.712	5,604	5,506	5,408	
88,188 88,288	88,287 88,387	5,712	5,614 5,623	5,516 5,525	5,418 5,427	
88,388	88,487	5,731	5,633	5,535	5,437	
88,488 88.588	88,587	5,740 5.750	5,642	5,544 5.554	5,446	
88,688	88,687 88,787	5,750	5,652 5,661	5,563	5,456 5,465	
88,788	88,887	5,769	5,671	5,573	5,475	
88,888 88,988	88,987 89,087	5,778 5,788	5,680 5,690	5,582 5,592	5,484 5,494	
89,088	89,187	5,797	5,699	5,601	5,503	
89,188	89,287	5,807	5,709	5,611	5,513	
89,288 89,388	89,387 89,487	5,817 5,826	5,719 5,728	5,621 5,630	5,523 5,532	
89,488	89,587	5,836	5,738	5,640	5,542	
89,588	89,687	5,845	5,747 5,757	5,649	5,551	
89,688 89,788	89,787 89,887	5,855 5,864	5,757 5,766	5,659 5,668	5,561 5,570	
89,888	89,987	5,874	5,776	5,678	5,580	
89,988 90,088	90,087 90,187	5,883	5,785 5,795	5,687 5,697	5,589 5,599	
90,188	90,287	5,903	5,805	5,707	5,609	
90,288	90,387	5,912	5,814	5,716	5,618	
90,388 90,488	90,487 90,587	5,922 5,931	5,824 5,833	5,726 5,735	5,628 5,637	
90,588	90,687	5,941	5,843	5,745	5,647	
90,688 90,788	90,787 90,887	5,950 5,960	5,852 5,862	5,754 5,764	5,656 5,666	
90,888	90,987	5,969	5,871	5,773	5,675	
90,988	91,087	5,979	5,881	5,783	5,685	
91,088 91,188	91,187 91,287	5,988 5,998	5,890 5,900	5,792 5,802	5,694 5,704	
91,288	91,387	6,008	5,910	5,812	5,714	
91,388 91,488	91,487 91,587	6,017 6,027	5,919 5,929	5,821 5,831	5,723 5,733	
91,588	91,687	6.036	5,938	5,840	5,742	
91,688	91,787	6,046	5,948	5,850	5,752	
91,788 91,888	91,887 91,987	6,055 6,065	5,957 5,967	5,859 5,869	5,761 5.771	
91,988	92,087	6,074	5,976	5,878	5,780	
92,088	92,187	6,084	5,986	5,888	5,790	
92,188 92,288	92,287 92,387	6,094 6,103	5,996 6,005	5,898 5,907	5,800 5,809	
92,388	92,487	6,113	6,015	5,917	5,819	
92,488	92,587	6,122	6,024	5,926	5,828	
92,588 92,688	92,687 92,787	6,132 6,141	6,034 6,043	5,936 5,945	5,838 5,847	
92,788	92,887	6,151	6,053	5,955	5,857	
92,888 92,988	92,987 93,087	6,160 6,170	6,062 6,072	5,964 5,974	5,866 5,876	
93,088	93,187	6,179	6,081	5,983	5,885	
93,188	93,287	6,189	6,091	5,993	5,895	
93,288 93,388	93,387 93,487	6,199 6,208	6,101 6,110	6,003 6,012	5,905 5,914	
93,488	93,587	6,218	6,120	6,022	5,924	



Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$3,637 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc		Number					
At Least	But not over	of Dependents 0 1 2					
93,588	93,687	6,227	6,129	6,031	5,933		
93,688	93,787	6,237	6,139	6,041	5,943		
93,788	93,887	6,246	6,148	6,050	5,952		
93,888	93,987	6,256	6,158	6,060	5,962		
93,988	94,087	6,265	6,167	6,069	5,971		
94,088	94,187	6,275	6,177	6,079	5,981		
94,188	94,287	6,285	6,187	6,089	5,991		
94,288	94,387	6,294	6,196	6,098	6,000		
94,388	94,487	6,304	6,206	6,108	6,010		
94,488	94,587	6,313	6,215	6,117	6,019		
94,588	94,687	6,323	6,225	6,127	6,029		
94,688	94,787	6,332	6,234	6,136	6,038		
94,788	94,887	6,342	6,244	6,146	6,048		
94,888	94,987	6,351	6,253	6,155	6,057		
94,988	95,087	6,361	6,263	6,165	6,067		
95,088	95,187	6,370	6,272	6,174	6,076		
95,188	95,287	6,380	6,282	6,184	6,086		
95,288	95,387	6,390	6,292	6,194	6,096		
95,388	95,487	6,399	6,301	6,203	6,105		
95,488	95,587	6,409	6,311	6,213	6,115		
95,588	95,687	6,418	6,320	6,222	6,124		
95,688	95,787	6,428	6,330	6,232	6,134		
95,788	95,887	6,437	6,339	6,241	6,143		
95,888	95,987	6,447	6,349	6,251	6,153		
95,988	96,087	6,456	6,358	6,260	6,162		

If Your In	come is	Number				
At	But not	of Dependents				
Least	over	O 1 2				
96,088	96,187	6,466	6,368	6,270	6,172	
96,188	96,287	6,476	6,378	6,280	6,182	
96,288	96,387	6,485	6,387	6,289	6,191	
96,388	96,487	6,495	6,397	6,299	6,201	
96,488	96,587	6,504	6,406	6,308	6,210	
96,588	96,687	6,514	6,416	6,318	6,220	
96,688	96,787	6,523	6,425	6,327	6,229	
96,788	96,887	6,533	6,435	6,337	6,239	
96,888	96,987	6,542	6,444	6,346	6,248	
96,988	97,087	6,552	6,454	6,356	6,258	
97,088	97,187	6,561	6,463	6,365	6,267	
97,188	97,287	6,571	6,473	6,375	6,277	
97,288	97,387	6,581	6,483	6,385	6,287	
97,388	97,487	6,590	6,492	6,394	6,296	
97,488	97,587	6,600	6,502	6,404	6,306	
97,588	97,687	6,609	6,511	6,413	6,315	
97,688	97,787	6,619	6,521	6,423	6,325	
97,788	97,887	6,628	6,530	6,432	6,334	
97,888	97,987	6,638	6,540	6,442	6,344	
97,988	98,087	6,647	6,549	6,451	6,353	
98,088	98,187	6,657	6,559	6,461	6,363	
98,188	98,287	6,667	6,569	6,471	6,373	
98,288	98,387	6,676	6,578	6,480	6,382	
98,388	98,487	6,686	6,588	6,490	6,392	
98,488	98,587	6,695	6,597	6,499	6,401	

If Your In	ncome is But not	Number of Dependents					
				•	_		
Least	over	0	- 1	2	3		
98.588	98.687	6.705	6.607	6.509	6.411		
98.688	98,787	6.714	6.616	6.518	6,420		
98.788	98.887	6.724	6.626	6.528	6.430		
,	,	- ,	- ,	- ,	-,		
98,888	98,987	6,733	6,635	6,537	6,439		
98,988	99,087	6,743	6,645	6,547	6,449		
99,088	99,187	6,752	6,654	6,556	6,458		
99,188	99,287	6,762	6,664	6,566	6,468		
99,288	99,387	6,772	6,674	6,576	6,478		
99,388	99,487	6,781	6,683	6,585	6,487		
99,488	99,587	6,791	6,693	6,595	6,497		
99,588	99,687	6,800	6,702	6,604	6,506		
99,688	99,787	6.810	6.712	6.614	6.516		
99,788	99,887	6,819	6,721	6,623	6,525		
99,888	99,987	6,829	6,731	6,633	6,535		
99,988	100,000	6,838	6,740	6,642	6,544		

IF YOUR INCOME IS OVER \$100,000 USE FORM 540A OR FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to ftb.ca.gov

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$196 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is		Number					
At Least	But not over	0	of Deper	ndents 2	3		
0	22,324	0	0	0	0		
22,325	22,424	3	Ö	Ö	0		
22,425	22,524	5	0	0	0		
22,525	22,624	7	0	0	0		
22,625	22,724	9	0	0	0		
22,725 22,825	22,824 22,924	12 14	0 0	0	0		
22,025	23,024	16	0	0	0		
23,025	23,124	18	0	0	0		
23,125	23,224	21	0	0	0		
23,225	23,324	23	0	0	0		
23,325	23,424	25	0	0	0		
23,425 23,525	23,524 23,624	27 30	0	0	0		
23,625	23,724	32	0	0	0		
23,725	23,824	34	0	0	0		
23,825	23,924	36	0	0	0		
23,925	24,024	39	0	0	0		
24,025 24,125	24,124 24,224	41 43	0 0	0	0		
24,125							
24,225	24,324 24,424	45 48	0 0	0	0		
24,425	24,524	50	0	0	0		
24,525	24,624	52	0	0	0		
24,625	24,724	54	0	0	0		
24,725	24,824	57	0	0	0		
24,825 24,925	24,924 25,024	59 61	0	0	0		
25,025	25,124	63	0	0	0		
25,125	25,224	66	0	0	0		
25,225	25,324	68	0	0	0		
25,325	25,424	70	0	0	0		
25,425 25,525	25,524 25,624	72 75	0	0	0		
25,625	25,724	77	0	0	0		
25,725	25,824	79	0	0	0		
25,825	25,924	81	Ō	0	0		
25,925	26,024	84	0	0	0		
26,025 26,125	26,124 26,224	86 88	0 0	0	0		
26,225	26,324	90	0	0	0		
26,325	26,424	93	0	0	0		
26,425	26,524	95	0	0	0		
26,525	26,624	97	0	0	0		
26,625	26,724	99	1	0	0		
26,725 26,825	26,824 26,924	102	4 6	0 0	0		
26,925	20,924	104 106	8	0	0		
27,025	27,124	108	10	0	0		
27,125	27,224	111	13	0	0		
27,225	27,324	113	15	0	0		
27,325	27,424	115	17	0	0		
27,425 27,525	27,524 27,624	117 120	19 22	0	0		
27,625	27,724	122	24	0	0		

	If Your In	come is						
	Least	But not over	0	01 Dept	2	3		
	27,725	27,824	124	26	0	0		
	27,825	27,924	126	28	0	0		
	27,925	28,024	129	31	0	0		
	28,025 28,125	28,124 28,224	131 133	33 35	0 0	0		
	28,225	28,324	135	37	0	0		
	28,325	28,424	138	40	Ö	Ő		
	28,425	28,524	140	42	0	0		
	28,525 28,625	28,624 28,724	142 144	44 46	0 0	0		
	28,725	28,824	147	49	0	0		
	28,825	28,924	149	51	Ö	Ő		
	28,925	29,024	151	53	0	0		
	29,025 29,125	29,124 29,224	153 156	55 58	0 0	0		
	29,225	29,324	158	60	0	0		
	29,325	29,424	160	62	0	0		
	29,425	29,524	162	64	0	0		
	29,525 29,625	29,624 29,724	165 167	67 69	0 0	0		
	29,725	29,824	169	71	0	0		
	29,825	29,924	171	73	0	0		
	29,925 30,025	30,024 30,124	174 176	76 78	0	0		
	30,125	30,224	178	80	0	0		
	30,225	30,324	180	82	0	0		
	30,325	30,424	183	85	0	0		
	30,425 30,525	30,524 30,624	185 187	87 89	0	0		
	30,625	30,724	189	91	0	0		
	30,725	30,824	192	94	0	0		
	30,825	30,924	194	96	0	0		
	30,925 31,025	31,024 31,124	196 198	98 100	0 2	0		
L	31,125	31,224	201	103	5	0		
	31,225	31,324	203	105	7	0		
	31,325 31,425	31,424 31,524	205 207	107 109	9 11	0		
	31,525	31,624	210	112	14	0		
	31,625	31,724	212	114	16	0		
	31,725	31,824	214	116	18	0		
	31,825 31,925	31,924 32,024	216 219	118 121	20 23	0		
	32,025	32,124	221	123	25	0		
	32,125	32,224	223	125	27	0		
	32,225	32,324	225	127	29	0		
	32,325 32,425	32,424 32,524	228 230	130 132	32 34	0		
	32,525	32,624	232	134	36	0		
L	32,625	32,724	234	136	38	0		
	32,725	32,824	237	139	41	0		
	32,825 32,925	32,924 33,024	239 241	141 143	43 45	0		
	33,025	33,124	243	145	47	0		
	33 125	33 224	246	148	50	0		

	come is But not			nber	
At Least	over over	0	or Depe	endents 2	3
33,225	33,324	248	150	52	0
33,325 33,425	33,424 33.524	250 252	152 154	54 56	0
33,525	33,624	255	157	59	0
33,625	33,724	257	159	61	0
33,725	33,824	259	161	63	0
33,825 33,925	33,924 34.024	261 264	163 166	65 68	0
34,025	34,124	266	168	70	0
34,125	34,224	268	170	72	0
34,225 34,325	34,324 34,424	270 273	172 175	74 77	0
34,425	34,524	275	173	79	0
34,525	34,624	277	179	81	0
34,625	34,724	279	181	83	0
34,725 34,825	34,824 34,924	282 284	184 186	86 88	0
34,925	35,024	286	188	90	0
35,025	35,124	288	190	92	0
35,125	35,224	291	193	95	0
35,225 35,325	35,324 35,424	293 295	195 197	97 99	0 1
35,425	35,524	297	199	101	3
35,525 35,625	35,624 35,724	300 302	202 204	104 106	6 8
35,725	35,824	304	206	108	10
35,825	35,924	306	208	110	12
35,925	36,024	309	211	113	15
36,025 36,125	36,124 36,224	311 313	213 215	115 117	17 19
36,225	36,324	315	217	119	21
36,325	36,424	318	220	122	24
36,425 36,525	36,524 36,624	320 322	222 224	124 126	26 28
36,625	36,724	324	226	128	30
36,725	36,824	327	229	131	33
36,825 36,925	36,924 37,024	329 331	231 233	133 135	35 37
37,025	37,124	333	235	137	39
37,125	37,224	336	238	140	42
37,225	37,324	338 340	240 242	142 144	44 46
37,325 37,425	37,424 37,524	342	244	146	48
37,525	37,624	345	247	149	51
37,625	37,724	347	249	151	53
37,725 37,825	37,824 37,924	349 351	251 253	153 155	55 57
37,925	38,024	354	256	158	60
38,025	38,124	356	258	160	62
38,125	38,224	358	260	162	64
38,225 38,325	38,324 38,424	360 363	262 265	164 167	66 69
38,425	38,524	365	267	169	71
38,525	38,624	367	269 271	171	73 75

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Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$196 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	come is		Nun	ıber	
At	But not	0	of Depe		2
Least	20 024	270	=	176	70
38,725 38,825	38,824 38,924	372 374	274 276	176 178	78 80
38,925	39,024	376	278	180	82
39,025	39,124	378	280	182	84
39,125	39,224	381	283	185	87
39,225	39,324	383	285	187	89
39,325	39,424	385	287	189	91
39,425 39,525	39,524 39,624	387 390	289 292	191 194	93 96
39,625	39,724	392	294	196	98
39,725	39,824	394	296	198	100
39,825	39,924	396	298	200	102
39,925	40,024	399	301	203	105
40,025	40,124	401	303	205	107
40,125	40,224	403	305	207	109
40,225 40,325	40,324 40,424	405 408	307 310	209 212	111 114
40,425	40,524	410	312	214	116
40,525	40,624	412	314	216	118
40,625	40,724	414	316	218	120
40,725	40,824	417	319	221	123
40,825	40,924	421	323	225	127
40,925 41,025	41,024 41,124	425 430	327 332	229 234	131 136
41,125	41,224	434	336	238	140
41,225	41,324	438	340	242	144
41,325	41,424	442	344	246	148
41,425	41,524	447	349	251	153
41,525 41,625	41,624 41,724	451 455	353 357	255 259	157 161
	-				
41,725 41,825	41,824 41,924	459 464	361 366	263 268	165 170
41,925	42,024	468	370	272	174
42,025	42,124	472	374	276	178
42,125	42,224	476	378	280	182
42,225	42,324	481	383	285	187
42,325 42.425	42,424 42,524	485 489	387 391	289 293	191 195
42,525	42,624	493	395	297	199
42,625	42,724	498	400	302	204
42,725	42,824	502	404	306	208
42,825	42,924	506	408	310	212
42,925 43.025	43,024	510 515	412	314	216
43,025	43,124 43,224	515 519	417 421	319 323	221 225
43,225	43,324	523	425	327	229
43,325	43,424	527	429	331	233
43,425	43,524	532	434	336	238
43,525	43,624	536	438	340	242
43,625	43,724	540	442	344	246
43,725	43,824	544 540	446 451	348	250
43,825 43,925	43,924 44,024	549 553	451 455	353 357	255 259
44,025	44,124	557	459	361	263
44,125	44,224	561	463	365	267

If Your Inc				nber	
At Least	But not over	0	of Dep	endents 2	3
44,225	44,324	566	468	370	272
44,325 44,425	44,424 44,524	570 574	472 476	374 378	276 280
44,525	44,624	578	480	382	284
44,625	44,724	583	485	387	289
44,725 44,825	44,824 44,924	587 591	489 493	391 395	293 297
44,925	45,024	595	497	399	301
45,025	45,124	600	502	404	306
45,125	45,224	604	506	408	310
45,225 45,325	45,324 45,424	608 612	510 514	412 416	314 318
45,425	45,524	617	519	421	323
45,525	45,624	621	523	425	327
45,625	45,724	625	527	429	331
45,725 45,825	45,824 45,924	629 634	531 536	433 438	335 340
45,925	46,024	638	540	442	344
46,025	46,124	642	544	446	348
46,125	46,224	646	548	450	352
46,225 46,325	46,324 46,424	651 655	553 557	455 459	357 361
46,425	46,524	659	561	463	365
46,525	46,624	663	565 570	467	369
46,625	46,724	668	574	472 476	374 378
46,725 46,825	46,824 46,924	676	574 578	480	382
46,925	47,024	680	582	484	386
47,025 47,125	47,124 47,224	685 689	587 591	489 493	391 395
47,225	47,324	693	595	497	399
47,325	47,424	697	599	501	403
47,425	47,524	702	604	506	408
47,525 47,625	47,624 47,724	706 710	608 612	510 514	412 416
47,725	47,824	714	616	518	420
47,825	47,924	719	621	523	425
47,925 48,025	48,024 48,124	723 727	625 629	527 531	429 433
48,125	48,224	731	633	535	437
48,225	48,324	736	638	540	442
48,325 48,425	48,424 48,524	740 744	642 646	544 548	446 450
48,525	48,624	748	650	552	454
48,625	48,724	753	655	557	459
48,725	48,824	757	659	561	463
48,825 48,925	48,924 49,024	761 765	663 667	565 569	467 471
49,025	49,124	770	672	574	476
49,125	49,224	774	676	578	480
49,225 49,325	49,324 49,424	778 782	680 684	582 586	484 488
49,425	49,524	787	689	591	493
49,525	49,624	791	693	595	497
49,625	49,724	795	697	599	501

If Vous Inc	omo io		Num	ahou.	
If Your Inc	But not			nber endents	
Least	over	0	1	2	3
49,725	49,824	799	701	603	505
49,825	49,924	804	706	608	510
49,925	50,024	808	710	612	514
50,025	50,124	812	714	616	518
50,125	50,224	816	718	620	522
50,225	50,324	821	723	625	527
50,325 50,425	50,424 50,524	825 829	727 731	629 633	531 535
50,525	50,624	833	735	637	539
50,625	50,724	838	740	642	544
50,725	50,824	842	744	646	548
50,825	50,924	846	748	650	552
50,925	51,024	850	752	654	556
51,025	51,124	855	757 761	659	561
51,125	51,224	859	761	663	565
51,225 51,325	51,324	863 867	765 769	667 671	569 573
51,425	51,424 51,524	872	774	676	578
51,525	51,624	876	778	680	582
51,625	51,724	880	782	684	586
51,725	51,824	884	786	688	590
51,825	51,924	889	791	693	595
51,925	52,024	893	795	697	599
52,025 52,125	52,124 52,224	897 901	799 803	701 705	603 607
52,225 52,325	52,324 52,424	906 910	808 812	710 714	612 616
52,425	52,524	914	816	718	620
52,525	52,624	918	820	722	624
52,625	52,724	923	825	727	629
52,725	52,824	927	829	731	633
52,825	52,924	931	833	735	637
52,925 53,025	53,024 53,124	935 940	837 842	739 744	641 646
53,125	53,224	944	846	748	650
53,225	53,324	948	850	752	654
53,325	53,424	952	854	756	658
53,425	53,524	957	859	761	663
53,525	53,624 53,724	961	863 867	765 760	667 671
53,625	53,724	965		769	671
53,725 53,825	53,824 53,924	969 974	871 876	773 778	675 680
53,925	54,024	978	880	782	684
54,025	54,124	982	884	786	688
54,125	54,224	986	888	790	692
54,225	54,324	991	893	795	697
54,325	54,424	995	897	799	701
54,425 54,525	54,524	999	901	803	705
54,625	54,624 54,724	1,003 1,008	905 910	807 812	709 714
54,725	54,824	1,012	914	816	718
54,725	54,924	1,012	918	820	722
54,925	55,024	1,020	922	824	726
55,025	55,124	1,025	927	829	731
55,125	55,224	1,029	931	833	735

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At But not of Dependents	
Least over 0 1 2	3
<b>55,225 55,324</b> 1,033 935 837 739	- 1
<b>55,325 55,424</b> 1,037 939 841 743	
<b>55,425 55,524</b> 1,042 944 846 748	
<b>55,525 55,624</b> 1,046 948 850 752 <b>55,625 55,724</b> 1,050 952 854 756	- 1
	$\neg$
<b>55,725 55,824</b> 1,054 956 858 760 <b>55,825 55,924</b> 1,059 961 863 765	
<b>55,925 56,024</b> 1,063 965 867 769	
<b>56,025 56,124</b> 1,067 969 871 773	
<b>56,125 56,224</b> 1,071 973 875 777	7
<b>56,225 56,324</b> 1,076 978 880 782	,
<b>56,325 56,424</b> 1,080 982 884 786	- 1
<b>56,425 56,524</b> 1,084 986 888 790	)
<b>56,525 56,624</b> 1,088 990 892 794	- 1
<b>56,625 56,724</b> 1,093 995 897 799	)
<b>56,725 56,824</b> 1,097 999 901 803	3
<b>56,825 56,924</b> 1,101 1,003 905 807	
<b>56,925 57,024</b> 1,105 1,007 909 81	
<b>57,025 57,124</b> 1,110 1,012 914 816	
<b>57,125 57,224</b> 1,114 1,016 918 820	$\neg$
<b>57,225 57,324</b> 1,118 1,020 922 824	- 1
<b>57,325 57,424</b> 1,122 1,024 926 828 <b>57,425 57,524</b> 1,127 1,029 931 833	
<b>57,425 57,524</b> 1,127 1,029 931 833 <b>57,525 57,624</b> 1,131 1,033 935 833	
<b>57,625 57,724</b> 1,135 1,037 939 84	- 1
<b>57,725 57,824</b> 1,139 1,041 943 849	=
<b>57,825 57,924</b> 1,139 1,041 943 846	- 1
<b>57,925 58,024</b> 1,148 1,050 952 854	
<b>58,025 58,124</b> 1,152 1,054 956 858	
<b>58,125 58,224</b> 1,156 1,058 960 862	2
<b>58,225 58,324</b> 1,161 1,063 965 863	7
<b>58,325 58,424</b> 1,165 1,067 969 87	
<b>58,425 58,524</b> 1,169 1,071 973 875	
<b>58,525 58,624</b> 1,173 1,075 977 879	- 1
<b>58,625 58,724</b> 1,178 1,080 982 884	$\neg$
<b>58,725 58,824</b> 1,182 1,084 986 888	- 1
<b>58,825 58,924</b> 1,186 1,088 990 892 <b>58,925 59,024</b> 1,190 1,092 994 896	
<b>59,025 59,124</b> 1,195 1,097 999 90	
<b>59,125 59,224</b> 1,199 1,101 1,003 905	- 1
<b>59,225 59,324</b> 1,203 1,105 1,007 909	7
<b>59,325 59,424</b> 1,207 1,109 1,011 913	- 1
<b>59,425 59,524</b> 1,212 1,114 1,016 918	
<b>59,525 59,624</b> 1,216 1,118 1,020 922	2
<b>59,625 59,724</b> 1,220 1,122 1,024 926	5
<b>59,725 59,824</b> 1,224 1,126 1,028 930	
<b>59,825 59,924</b> 1,229 1,131 1,033 935	
<b>59,925 60,024</b> 1,233 1,135 1,037 939	
<b>60,025 60,124</b> 1,237 1,139 1,041 943 <b>60,125 60,224</b> 1,243 1,145 1,047 949	- 1
	$\neg$
<b>60,225 60,324</b> 1,249 1,151 1,053 95	
<b>60,325 60,424</b> 1,255 1,157 1,059 96 <b>60,425 60,524</b> 1,261 1,163 1,065 96	
<b>60,525 60,624</b> 1,268 1,170 1,072 974	
<b>60,625 60,724</b> 1,274 1,176 1,078 980	- 1

endents	to find the	e tax ar	nount t	пат арр	nies to y	
	come is	Number of Dependents				
At Least	But not over	0	1	2	3	
60,725	60,824	1,280	1,182	1,084	986	
60,825	60,924	1,286	1,188	1,090	992	
60,925	61,024	1,293	1,195	1,097	999	
61,025	61,124	1,299	1,201	1,103	1,005	
61,125	61,224	1,305	1,207	1,109	1,011	
61,225	61,324	1,311	1,213	1,115	1,017	
61,325	61,424	1,318	1,220	1,122	1,024	
61,425	61,524	1,324	1,226	1,128	1,030	
61,525	61,624	1,330	1,232	1,134	1,036	
61,625	61,724	1,336	1,238	1,140	1,042	
61,725	61,824	1,343	1,245	1,147	1,049	
61,825	61,924	1,349	1,251	1,153	1,055	
61,925	62,024	1,355	1,257	1,159	1,061	
62,025	62,124	1,361	1,263	1,165	1,067	
62,125	62,224	1,368	1,270	1,172	1,074	
62,225	62,324	1,374	1,276	1,178	1,080	
62,325	62,424	1,380	1,282	1,184	1,086	
62,425	62,524	1,386	1,288	1,190	1,092	
62,525	62,624	1,393	1,295	1,197	1,099	
62,625	62,724	1,399	1,301	1,203	1,105	
62,725	62,824	1,405	1,307	1,209	1,111	
62,825	62,924	1,411	1,313	1,215	1,117	
62,925	63,024	1,418	1,320	1,222	1,124	
63,025	63,124	1,424	1,326	1,228	1,130	
63,125	63,224	1,430	1,332	1,234	1,136	
63,225	63,324	1,436	1,338	1,240	1,142	
63,325	63,424	1,443	1,345	1,247	1,149	
63,425	63,524	1,449	1,351	1,253	1,155	
63,525	63,624	1,455	1,357	1,259	1,161	
63,625	63,724	1,461	1,363	1,265	1,167	
63,725	63,824	1,468	1,370	1,272	1,174	
63,825	63,924	1,474	1,376	1,278	1,180	
63,925	64,024	1,480	1,382	1,284	1,186	
64,025	64,124	1,486	1,388	1,290	1,192	
64,125	64,224	1,493	1,395	1,297	1,199	
64,225	64,324	1,499	1,401	1,303	1,205	
64,325	64,424	1,505	1,407	1,309	1,211	
64,425	64,524	1,511	1,413	1,315	1,217	
64,525	64,624	1,518	1,420	1,322	1,224	
64,625	64,724	1,524	1,426	1,328	1,230	
64,725	64,824	1,530	1,432	1,334	1,236	
64,825	64,924	1,536	1,438	1,340	1,242	
64,925	65,024	1,543	1,445	1,347	1,249	
65,025	65,124	1,549	1,451	1,353	1,255	
65,125	65,224	1,555	1,457	1,359	1,261	
65,225	65,324	1,561	1,463	1,365	1,267	
65,325	65,424	1,568	1,470	1,372	1,274	
65,425	65,524	1,574	1,476	1,378	1,280	
65,525	65,624	1,580	1,482	1,384	1,286	
65,625	65,724	1,586	1,488	1,390	1,292	
65,725	65,824	1,593	1,495	1,397	1,299	
65,825	65,924	1,599	1,501	1,403	1,305	
65,925	66,024	1,605	1,507	1,409	1,311	
66,025	66,124	1,611	1,513	1,415	1,317	

**66,125 66,224** 1,618 1,520 1,422 1,324

If Your Inc	ome is		Nu	mber	
At Least	But not over	0	of Dep 1	endents 2	3
66,225	66,324	1,624	1,526	1,428	1,330
66,325	66,424	1,630	1,532	1,434 1,440	1,336 1,342
66,425 66,525	66,524 66,624	1,636 1,643	1,538 1,545	1,447	1,342
66,625	66,724	1,649	1,551	1,453	1,355
66,725	66,824	1,655	1,557	1,459	1,361
66,825 66,925	66,924 67,024	1,661 1,668	1,563 1,570	1,465 1,472	1,367 1,374
67,025	67,124	1,674	1,576	1,478	1,380
67,125	67,224	1,680	1,582	1,484	1,386
67,225 67,325	67,324 67,424	1,686 1,693	1,588 1,595	1,490 1,497	1,392 1,399
67,425	67,524	1,699	1,601	1,503	1,405
67,525	67,624	1,705	1,607	1,509	1,411
67,625	67,724	1,711	1,613	1,515	1,417
67,725 67,825	67,824 67,924	1,718 1,724	1,620 1,626	1,522 1,528	1,424 1,430
67,925	68,024	1,730	1,632	1,534	1,436
68,025 68,125	68,124 68,224	1,736 1,743	1,638 1,645	1,540 1,547	1,442 1,449
68,225	68,324	1,749	1,651	1,553	1,455
68,325	68,424	1,755	1,657	1,559	1,461
68,425 68,525	68,524 68,624	1,761 1,768	1,663 1,670	1,565 1,572	1,467 1,474
68,625	68,724	1,774	1,676	1,578	1,480
8,725	68,824	1,780	1,682	1,584	1,486
8,825 8,925	68,924 69,024	1,786 1,793	1,688 1,695	1,590 1,597	1,492 1,499
69,025	69,124	1,799	1,701	1,603	1,505
69,125	69,224	1,805	1,707	1,609	1,511
69,225 69,325	69,324 69,424	1,811 1,818	1,713 1,720	1,615 1,622	1,517 1,524
69,425	69,524	1,824	1,726	1,628	1,530
69,525	69,624	1,830	1,732	1,634	1,536
69,625 69,725	69,724 69.824	1,836 1.843	1,738 1,745	1,640 1.647	1,542 1,549
69,825	69,924	1,849	1,743	1,653	1,555
69,925	70,024	1,855	1,757	1,659	1,561
70,025 70,125	70,124 70,224	1,861 1,868	1,763 1,770	1,665 1,672	1,567 1,574
70,225	70,324	1,874	1,776	1,678	1,580
70,325	70,424	1,880	1,782	1,684	1,586
70,425 70,525	70,524 70,624	1,886 1,893	1,788 1,795	1,690 1,697	1,592 1,599
70,625	70,724	1,899	1,801	1,703	1,605
70,725	70,824	1,905	1,807	1,709	1,611
70,825 70,925	70,924 71,024	1,911 1,918	1,813 1,820	1,715 1,722	1,617 1,624
71,025	71,124	1,924	1,826	1,728	1,630
71,125	71,224	1,930	1,832	1,734	1,636
71,225 71,325	71,324 71,424	1,936 1,943	1,838 1,845	1,740 1,747	1,642 1,649
71,325	71,424	1,943	1,851	1,753	1,655
71,525	71,624	1,955	1,857	1,759	1,661

**71,625 71,724** 1,961 1,863 1,765 1,667

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- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

Least         over         0         1         2           71,725         71,824         1,968         1,870         1,772         1,67           71,825         71,924         1,974         1,876         1,778         1,68           71,925         72,024         1,980         1,882         1,784         1,68           72,025         72,124         1,986         1,888         1,790         1,69           72,125         72,224         1,993         1,895         1,797         1,69           72,225         72,324         1,999         1,901         1,803         1,70           72,325         72,424         2,005         1,907         1,809         1,71           72,425         72,524         2,011         1,913         1,815         1,71           72,525         72,624         2,018         1,920         1,822         1,72           72,625         72,724         2,024         1,926         1,828         1,73           72,725         72,824         2,030         1,932         1,834         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025	30 36
71,825         71,924         1,974         1,876         1,778         1,68           71,925         72,024         1,980         1,882         1,784         1,68           72,025         72,124         1,986         1,888         1,790         1,69           72,125         72,224         1,993         1,895         1,797         1,69           72,225         72,324         1,999         1,901         1,803         1,70           72,325         72,424         2,005         1,907         1,809         1,71           72,425         72,524         2,011         1,913         1,815         1,71           72,525         72,624         2,018         1,920         1,822         1,72           72,625         72,724         2,024         1,926         1,828         1,73           72,825         72,724         2,030         1,932         1,834         1,73           72,825         72,924         2,036         1,938         1,840         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,75	30 36
71,925         72,024         1,980         1,882         1,784         1,68           72,025         72,124         1,986         1,888         1,790         1,68           72,125         72,224         1,993         1,895         1,797         1,68           72,225         72,324         1,999         1,901         1,803         1,70           72,325         72,424         2,005         1,907         1,809         1,71           72,425         72,524         2,011         1,913         1,815         1,71           72,525         72,624         2,018         1,920         1,822         1,72           72,625         72,724         2,024         1,926         1,828         1,73           72,725         72,824         2,030         1,932         1,834         1,73           72,825         72,924         2,036         1,938         1,840         1,74           73,025         73,024         2,043         1,945         1,847         1,74           73,125         73,224         2,055         1,957         1,853         1,76           73,225         73,324         2,061         1,963         1,865         1,76	86
72,025         72,124         1,986         1,888         1,790         1,68           72,125         72,224         1,993         1,895         1,797         1,68           72,225         72,324         1,999         1,901         1,803         1,70           72,325         72,424         2,005         1,907         1,809         1,71           72,425         72,524         2,011         1,913         1,815         1,71           72,525         72,624         2,018         1,920         1,822         1,72           72,625         72,724         2,024         1,926         1,828         1,73           72,725         72,824         2,030         1,932         1,840         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,75           73,125         73,224         2,055         1,957         1,859         1,76           73,325         73,342         2,061         1,963         1,865         1,76           73,425         73,524         2,074         1,976         1,878         1,78	
72,125         72,224         1,993         1,895         1,797         1,695           72,225         72,324         1,999         1,901         1,803         1,707           72,325         72,424         2,005         1,907         1,809         1,71           72,425         72,524         2,011         1,913         1,815         1,71           72,525         72,624         2,018         1,920         1,822         1,72           72,625         72,724         2,024         1,926         1,828         1,73           72,725         72,824         2,030         1,932         1,834         1,73           72,825         72,924         2,036         1,938         1,840         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,75           73,125         73,224         2,055         1,957         1,859         1,76           73,325         73,424         2,068         1,970         1,872         1,77           73,425         73,524         2,074         1,976         1,878         1,78 <th></th>	
72,225         72,324         1,999         1,901         1,803         1,70           72,325         72,424         2,005         1,907         1,809         1,71           72,425         72,524         2,011         1,913         1,815         1,71           72,525         72,624         2,018         1,920         1,822         1,72           72,625         72,724         2,024         1,926         1,828         1,73           72,725         72,824         2,030         1,932         1,834         1,73           72,825         72,924         2,036         1,938         1,840         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,75           73,125         73,324         2,055         1,957         1,859         1,76           73,325         73,424         2,068         1,970         1,872         1,77           73,425         73,524         2,074         1,976         1,878         1,78           73,525         73,624         2,080         1,982         1,884         1,78	_
72,325         72,424         2,005         1,907         1,809         1,71           72,425         72,524         2,011         1,913         1,815         1,71           72,525         72,624         2,018         1,920         1,822         1,72           72,625         72,724         2,024         1,926         1,828         1,73           72,725         72,824         2,030         1,932         1,840         1,74           72,825         72,924         2,036         1,938         1,840         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,75           73,125         73,224         2,055         1,957         1,859         1,76           73,325         73,424         2,068         1,970         1,872         1,77           73,425         73,524         2,074         1,976         1,878         1,78           73,525         73,624         2,080         1,982         1,884         1,78           73,525         73,624         2,080         1,982         1,884         1,78	
72,425         72,524         2,011         1,913         1,815         1,71           72,525         72,624         2,018         1,920         1,822         1,72           72,625         72,724         2,024         1,926         1,828         1,73           72,725         72,824         2,030         1,932         1,840         1,74           72,825         72,924         2,036         1,938         1,840         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,75           73,125         73,224         2,055         1,957         1,859         1,76           73,325         73,324         2,061         1,963         1,865         1,76           73,325         73,424         2,068         1,970         1,872         1,77           73,425         73,524         2,074         1,976         1,878         1,78           73,525         73,624         2,080         1,982         1,884         1,78	
72,625         72,724         2,024         1,926         1,828         1,73           72,725         72,824         2,030         1,932         1,834         1,73           72,825         72,924         2,036         1,938         1,840         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,75           73,125         73,224         2,055         1,957         1,859         1,76           73,325         73,324         2,061         1,963         1,865         1,76           73,325         73,424         2,068         1,970         1,872         1,77           73,425         73,524         2,074         1,976         1,878         1,78           73,525         73,624         2,080         1,982         1,884         1,78	7
72,725         72,824         2,030         1,932         1,834         1,73           72,825         72,924         2,036         1,938         1,840         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,75           73,125         73,224         2,055         1,957         1,859         1,76           73,225         73,324         2,061         1,963         1,865         1,76           73,325         73,424         2,068         1,970         1,872         1,77           73,425         73,524         2,074         1,976         1,878         1,78           73,525         73,624         2,080         1,982         1,884         1,78	
72,825         72,924         2,036         1,938         1,840         1,74           72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,76           73,125         73,224         2,055         1,957         1,859         1,76           73,225         73,324         2,061         1,963         1,865         1,76           73,325         73,424         2,068         1,970         1,872         1,77           73,425         73,524         2,074         1,976         1,878         1,78           73,525         73,624         2,080         1,982         1,884         1,78	
72,925         73,024         2,043         1,945         1,847         1,74           73,025         73,124         2,049         1,951         1,853         1,75           73,125         73,224         2,055         1,957         1,859         1,76           73,225         73,324         2,061         1,963         1,865         1,76           73,325         73,424         2,068         1,970         1,872         1,77           73,425         73,524         2,074         1,976         1,878         1,78           73,525         73,624         2,080         1,982         1,884         1,78	-
73,025     73,124     2,049     1,951     1,853     1,75       73,125     73,224     2,055     1,957     1,859     1,76       73,225     73,324     2,061     1,963     1,865     1,76       73,325     73,424     2,068     1,970     1,872     1,77       73,425     73,524     2,074     1,976     1,878     1,78       73,525     73,624     2,080     1,982     1,884     1,78	
73,125         73,224         2,055         1,957         1,859         1,76           73,225         73,324         2,061         1,963         1,865         1,76           73,325         73,424         2,068         1,970         1,872         1,77           73,425         73,524         2,074         1,976         1,878         1,78           73,525         73,624         2,080         1,982         1,884         1,78	_
73,225     73,324     2,061     1,963     1,865     1,76       73,325     73,424     2,068     1,970     1,872     1,77       73,425     73,524     2,074     1,976     1,878     1,78       73,525     73,624     2,080     1,982     1,884     1,78	
73,325     73,424     2,068     1,970     1,872     1,77       73,425     73,524     2,074     1,976     1,878     1,78       73,525     73,624     2,080     1,982     1,884     1,78	
<b>73,425 73,524</b> 2,074 1,976 1,878 1,78 <b>73,525 73,624</b> 2,080 1,982 1,884 1,78	
<b>73.625 73.724</b> 2.086 1.988 1.890 1.70	
<b>73,725 73,824</b> 2,093 1,995 1,897 1,79	
<b>73,825 73,924</b> 2,099 2,001 1,903 1,80	
<b>73,925 74,024</b> 2,105 2,007 1,909 1,81 <b>74,025 74,124</b> 2,111 2,013 1,915 1,81	
<b>74,025 74,124</b> 2,111 2,013 1,915 1,81 <b>74,125 74,224</b> 2,118 2,020 1,922 1,82	
<b>74,225 74,324</b> 2,124 2,026 1,928 1,83	_
<b>74,325 74,424</b> 2,130 2,032 1,934 1,83	
<b>74,425 74,524</b> 2,136 2,038 1,940 1,84	
<b>74,525 74,624</b> 2,143 2,045 1,947 1,84	
<b>74,625 74,724</b> 2,149 2,051 1,953 1,85	5
<b>74,725 74,824</b> 2,155 2,057 1,959 1,86	31
<b>74,825 74,924</b> 2,161 2,063 1,965 1,86	
<b>74,925 75,024</b> 2,168 2,070 1,972 1,87 <b>75,025 75,124</b> 2,174 2,076 1,978 1,88	-
<b>75,025 75,124</b> 2,174 2,076 1,978 1,88	
<b>75,225 75,324</b> 2,186 2,088 1,990 1,89	
<b>75,325 75,424</b> 2,193 2,095 1,997 1,89	
<b>75,425 75,524</b> 2,199 2,101 2,003 1,90	
<b>75,525 75,624</b> 2,205 2,107 2,009 1,91	
<b>75,625 75,724</b> 2,211 2,113 2,015 1,91	
<b>75,725 75,824</b> 2,218 2,120 2,022 1,92	24
<b>75,825 75,924</b> 2,224 2,126 2,028 1,93	10
<b>75,925 76,024</b> 2,230 2,132 2,034 1,93 <b>76,025 76,124</b> 2,236 2,138 2,040 1,94	
<b>76,125 76,124</b> 2,230 2,130 2,040 1,94	
<b>76,225 76,324</b> 2,249 2,151 2,053 1,95	
<b>76,325 76,424</b> 2,255 2,157 2,059 1,96	
<b>76,425 76,524</b> 2,261 2,163 2,065 1,96	
<b>76,525 76,624</b> 2,268 2,170 2,072 1,97	
<b>76,625 76,724</b> 2,274 2,176 2,078 1,98	
<b>76,725 76,824</b> 2,280 2,182 2,084 1,98	
<b>76,825 76,924</b> 2,286 2,188 2,090 1,99	
<b>76,925 77,024</b> 2,293 2,195 2,097 1,99 <b>77,025 77,124</b> 2,299 2,201 2,103 2,00	19
<b>77,025 77,124</b> 2,299 2,201 2,103 2,00 <b>77,125 77,224</b> 2,305 2,207 2,109 2,01	۱5

16.36					
If Your Inc	come is But not			ımber pendents	3
Least	over	0	1	2	3
77,225	77,324	2,311	2,213	2,115	2,017
77,325 77,425	77,424 77,524	2,318 2,324	2,220 2,226	2,122 2,128	2,024 2,030
77,525	77,624	2,330	2,232	2,134	2,036
77,625	77,724	2,336	2,238	2,140	2,042
77,725	77,824	2,343	2,245	2,147	2,049
77,825 77,925	77,924 78,024	2,349 2,355	2,251 2,257	2,153 2,159	2,055 2,061
78,025	78,124	2,361	2,263	2,165	2,067
78,125	78,224	2,368	2,270	2,172	2,074
78,225	78,324	2,374	2,276	2,178	2,080
78,325 78,425	78,424 78,524	2,380 2,386	2,282 2,288	2,184 2,190	2,086 2,092
78,525	78,624	2,393	2,295	2,197	2,099
78,625	78,724	2,399	2,301	2,203	2,105
78,725	78,824	2,405	2,307	2,209	2,111
78,825 78,925	78,924 79,024	2,411	2,313 2,320	2,215	2,117 2,124
79,025	79,124	2,424	2,326	2,228	2,130
79,125	79,224	2,430	2,332	2,234	2,136
79,225	79,324	2,436	2,338 2,345	2,240	2,142
79,325 79,425	79,424 79,524	2,443 2,449	2,343	2,247 2,253	2,149 2,155
79,525	79,624	2,455	2,357	2,259	2,161
79,625	79,724	2,461	2,363	2,265	2,167
79,725	79,824	2,468 2,474	2,370 2,376	2,272	2,174 2,180
79,825 79,925	79,924 80,024	2,474	2,370	2,278 2,284	2,186
80,025	80,124	2,486	2,388	2,290	2,192
80,125	80,224	2,493	2,395	2,297	2,199
80,225 80,325	80,324 80,424	2,499 2,505	2,401 2,407	2,303 2,309	2,205 2,211
80,425	80,524	2,511	2,413	2,315	2,217
80,525	80,624	2,518	2,420	2,322	2,224
80,625	80,724	2,525	2,427	2,329	2,231
80,725 80,825	80,824 80,924	2,533 2,541	2,435 2,443	2,337 2,345	2,239 2,247
80,925	81,024	2,550	2,452	2,354	2,256
81,025	81,124	2,558	2,460	2,362	2,264
81,125	81,224	2,566	2,468	2,370	2,272
81,225 81,325	81,324 81,424	2,574 2,583	2,476 2,485	2,378 2,387	2,280 2,289
81,425	81,524	2,591	2,493	2,395	2,297
81,525	81,624	2,599	2,501	2,403	2,305
81,625	81,724	2,607	2,509	2,411	2,313
81,725 81,825	81,824 81,924	2,616 2,624	2,518 2,526	2,420 2,428	2,322 2,330
81,925	82,024	2,632	2,534	2,436	2,338
82,025	82,124	2,640	2,542	2,444	2,346
82,125	82,224	2,649	2,551	2,453	2,355
82,225 82,325	82,324 82,424	2,657 2,665	2,559 2,567	2,461 2,469	2,363 2,371
82,425	82,524	2,673	2,575	2,477	2,379
82,525	82,624	2,682	2,584	2,486	2,388

**82,724** 2,690 2,592 2,494 2,396

If Your Inc	ome is		Nıı	mber	
At Least	But not over	0		endents 2	3
82,725	82,824	2,698	2,600	2,502	2,404
82,825	82,924	2,706	2,608	2,510	2,412
82,925	83,024	2,715	2,617	2,519	2,421
83,025	83,124	2,723	2,625	2,527	2,429
83,125	83,224	2,731	2,633	2,535	2,437
83,225	83,324	2,739	2,641	2,543	2,445
83,325	83,424	2,748	2,650	2,552	2,454
83,425	83,524	2,756	2,658	2,560	2,462
83,525	83,624	2,764	2,666	2,568	2,470
83,625	83,724	2,772	2,674	2,576	2,478
83,725	83,824	2,781	2,683	2,585	2,487
83,825	83,924	2,789	2,691	2,593	2,495
83,925	84,024	2,797	2,699	2,601	2,503
84,025	84,124	2,805	2,707	2,609	2,511
84,125	84,224	2,814	2,716	2,618	2,520
84,225	84,324	2,822	2,724	2,626	2,528
84,325	84,424	2,830	2,732	2,634	2,536
84,425	84,524	2,838	2,740	2,642	2,544
84,525	84,624	2,847	2,749	2,651	2,553
84,625	84,724	2,855	2,757	2,659	2,561
84,725	84,824	2,863	2,765	2,667	2,569
84,825	84,924	2,871	2,773	2,675	2,577
84,925	85,024	2,880	2,782	2,684	2,586
85,025	85,124	2,888	2,790	2,692	2,594
85,125	85,224	2,896	2,798	2,700	2,602
85,225	85,324	2,904	2,806	2,708	2,610
85,325	85,424	2,913	2,815	2,717	2,619
85,425	85,524	2,921	2,823	2,725	2,627
85,525	85,624	2,929	2,831	2,733	2,635
85,625	85,724	2,937	2,839	2,741	2,643
85,725	85,824	2,946	2,848	2,750	2,652
85,825	85,924	2,954	2,856	2,758	2,660
85,925	86,024	2,962	2,864	2,766	2,668
86,025	86,124	2,970	2,872 2,881	2,774	2,676
86,125	86,224	2,979		2,783	2,685
86,225	86,324	2,987	2,889	2,791	2,693
86,325	86,424	2,995	2,897	2,799	2,701
86,425	86,524	3,003	2,905	2,807	2,709
86,525	86,624	3,012	2,914	2,816	2,718
86,625	86,724	3,020	2,922	2,824	2,726
86,725	86,824	3,028	2,930	2,832	2,734
86,825	86,924	3,036	2,938	2,840	2,742
86,925	87,024	3,045	2,947	2,849	2,751
87,025	87,124	3,053	2,955	2,857	2,759
87,125	87,224	3,061	2,963	2,865	2,767
87,225	87,324	3,069	2,971	2,873	2,775
87,325	87,424	3,078	2,980	2,882	2,784
87,425	87,524	3,086	2,988	2,890	2,792
87,525	87,624	3,094	2,996	2,898	2,800
87,625	87,724	3,102	3,004	2,906	2,808
87,725	87,824	3,111	3,013	2,915	2,817
87,825	87,924	3,119	3,021	2,923	2,825
87,925	88,024	3,127	3,029	2,931	2,833
88,025	88,124	3,135	3,037	2,939	2,841
88,125	88,224	3,144	3,046	2,948	2,850

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$196 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc				mber	
At Least	But not over	0	of Dep	endents 2	3
88,225	88,324	3,152	3,054	2,956	2,858
88,325	88,424	3,160	3,062	2,964	2,866
88,425	88,524	3,168	3,070	2,972	2,874
88,525	88,624	3,177	3,079	2,981	2,883
88,625	88,724	3,185	3,087	2,989	2,891
88,725	88,824	3,193	3,095	2,997	2,899
88,825	88,924	3,201	3,103	3,005	2,907
88,925	89,024	3,210	3,112	3,014	2,916
89,025	89,124	3,218	3,120	3,022	2,924
89,125	89,224	3,226	3,128	3,030	2,932
89,225	89,324	3,234	3,136	3,038	2,940
89,325	89,424	3,243	3,145	3,047	2,949
89,425	89,524	3,251	3,153	3,055	2,957
89,525	89,624	3,259	3,161	3,063	2,965
89,625	89,724	3,267	3,169	3,071	2,973
89,725	89,824	3,276	3,178	3,080	2,982
89,825	89,924	3,284	3,186	3,088	2,990
89,925	90,024	3,292	3,194	3,096	2,998
90,025	90,124	3,300	3,202	3,104	3,006
90,125	90,224	3,309	3,211	3,113	3,015
90,225	90,324	3,317	3,219	3,121	3,023
90,325	90,424	3,325	3,227	3,129	3,031
90,425	90,524	3,333	3,235	3,137	3,039
90,525	90,624	3,342	3,244	3,146	3,048
90,625	90,724	3,350	3,252	3,154	3,056
90,725	90,824	3,358	3,260	3,162	3,064
90,825	90,924	3,366	3,268	3,170	3,072
90,925	91,024	3,375	3,277	3,179	3,081
91,025	91,124	3,383	3,285	3,187	3,089
91,125	91,224	3,391	3,293	3,195	3,097
91,225	91,324	3,399	3,301	3,203	3,105
91,325	91,424	3,408	3,310	3,212	3,114
91,425	91,524	3,416	3,318	3,220	3,122
91,525	91,624	3,424	3,326	3,228	3,130
91,625	91,724	3,432	3,334	3,236	3,138
91,725	91,824	3,441	3,343	3,245	3,147
91,825	91,924	3,449	3,351	3,253	3,155
91,925	92,024	3,457	3,359	3,261	3,163
92,025	92,124	3,465	3,367	3,269	3,171
92,125	92,224	3,474	3,376	3,278	3,180
92,225	92,324	3,482	3,384	3,286	3,188
92,325	92,424	3,490	3,392	3,294	3,196
92,425	92,524	3,498	3,400	3,302	3,204
92,525	92,624	3,507	3,409	3,311	3,213
92,625	92,724	3,515	3,417	3,319	3,221
92,725	92,824	3,523	3,425	3,327	3,229
92,825	92,924	3,531	3,433	3,335	3,237
92,925	93,024	3,540	3,442	3,344	3,246
93,025	93,124	3,548	3,450	3,352	3,254
93,125	93,224	3,556	3,458	3,360	3,262
93,225	93,324	3,564	3,466	3,368	3,270
93,325	93,424	3,573	3,475	3,377	3,279
93,425	93,524	3,581	3,483	3,385	3,287
93,525	93,624	3,589	3,491	3,393	3,295
93,625	93,724	3,597	3,499	3,401	3,303

					,
If Your Inc			`	ımber	
At Least	But not over	0	or Dej 1	pendents 2	3
93,725	93,824	3,606	3,508	3,410	3,312
93,825 93,925	93,924 94,024	3,614 3,622	3,516 3,524	3,418 3,426	3,320 3,328
94,025	94,124	3,630	3,532	3,434	3,336
94,125	94,224	3,639	3,541	3,443	3,345
94,225 94,325	94,324 94,424	3,647 3,655	3,549 3,557	3,451 3,459	3,353 3,361
94,325	94,524	3,663	3,565	3,467	3,369
94,525	94,624	3,672	3,574	3,476	3,378
94,625 94,725	94,724	3,680	3,582 3,590	3,484	3,386
94,725	94,924	3,696	3,598	3,500	3,402
94,925	95,024	3,705	3,607	3,509	3,411
95,025 95,125	95,124 95,224	3,713 3,721	3,615 3,623	3,517 3,525	3,419 3,427
95,225	95,324	3,729	3,631	3,533	3,435
95,325 95,425	95,424 95,524	3,738 3,746	3,640 3,648	3,542 3,550	3,444 3,452
95,525	95,624	3,754	3,656	3,558	3,460
95,625	95,724	3,762	3,664	3,566	3,468
95,725 95,825	95,824 95,924	3,771 3,779	3,673 3,681	3,575 3,583	3,477 3,485
95,925	96,024	3,787	3,689	3,591	3,493
96,025 96,125	96,124 96,224	3,795 3,804	3,697 3,706	3,599	3,501 3,510
96,125 96,225	96,324	3,812	3,714	3,608 3,616	3,518
96,325	96,424	3,820	3,722	3,624	3,526
96,425 96,525	96,524 96,624	3,828 3,837	3,730 3,739	3,632 3,641	3,534 3,543
96,625	96,724	3,845	3,747	3,649	3,551
96,725	96,824	3,853	3,755	3,657	3,559
96,825 96,925	96,924 97,024	3,861 3,870	3,763 3,772	3,665 3,674	3,567 3,576
97,025	97,124	3,878	3,780	3,682	3,584
97,125	97,224	3,886	3,788	3,690	3,592
97,225 97,325	97,324 97,424	3,894 3,903	3,796 3,805	3,698 3,707	3,600 3,609
97,425	97,524	3,911	3,813	3,715	3,617
97,525 97,625	97,624 97,724	3,919 3,927	3,821 3,829	3,723 3,731	3,625 3,633
97,725	97,824	3,936	3,838	3,740	3,642
97,825	97,924	3,944	3,846	3,748	3,650
97,925 98,025	98,024 98,124	3,952 3,960	3,854 3,862	3,756 3,764	3,658 3,666
98,125	98,224	3,969	3,871	3,773	3,675
98,225	98,324	3,977	3,879	3,781	3,683
98,325 98,425	98,424 98,524	3,985 3,993	3,887 3,895	3,789 3,797	3,691 3,699
98,525	98,624	4,002	3,904	3,806	3,708
98,625	98,724	4,010	3,912	3,814	3,716
98,725 98,825	98,824 98,924	4,018 4,026	3,920 3,928	3,822 3,830	3,724 3,732
98,925	99,024	4,035	3,937	3,839	3,741
99,025	99,124	4,043	3,945	3,847	3,749

**99,224** 4,051 3,953 3,855 3,757

If Your In	come is But not			mber endents	
Least	over	0	1	2	3
99,225	99,324	4,059	3,961	3,863	3,765
99,325 99,425	99,424 99,524	4,068 4,076	3,970 3.978	3,872 3,880	3,774 3,782
99,525	99,624	4,084	3,986	3,888	3,790
99,625	99,724	4,092	3,994	3,896	3,798
99,725 99,825	99,824 99,924	4,101 4,109	4,003 4.011	3,905 3.913	3,807 3,815
99,925	100,024	4,117	4,019	3,921	3,823
100,025 100,125	100,124 100,224	4,127 4,136	4,029 4,038	3,931 3,940	3,833 3,842
100,125	100,224	4,146	4,048	3,950	3,852
100,225	100,324	4,140	4,046	3,959	3,861
100,425	100,524	4,165	4,067	3,969	3,871
100,525 100,625	100,624 100,724	4,175 4,184	4,077 4,086	3,979 3,988	3,881 3,890
100,725	100,824	4,194	4,096	3,998	3,900
100,825	100,924	4,203	4,105	4,007	3,909
100,925 101,025	101,024 101,124	4,213 4,222	4,115 4,124	4,017 4,026	3,919 3,928
101,125	101,224	4,232	4,134	4,036	3,938
101,225	101,324	4,241	4,143	4,045	3,947
101,325 101,425	101,424 101,524	4,251 4,261	4,153 4,163	4,055 4,065	3,957 3,967
101,525	101,624	4,270	4,172	4,074	3,976
101,625	101,724	4,280	4,182	4,084	3,986
101,725 101,825	101,824 101,924	4,289 4,299	4,191 4,201	4,093 4,103	3,995 4,005
101,925	102,024	4,308	4,210	4,112	4,014
102,025 102,125	102,124 102,224	4,318 4,327	4,220 4,229	4,122 4,131	4,024 4,033
102,225	102,324	4,337	4,239	4,141	4,043
102,325	102,424	4,346	4,248	4,150	4,052
102,425 102,525	102,524 102,624	4,356 4,366	4,258 4,268	4,160 4,170	4,062 4,072
102,625	102,724	4,375	4,277	4,179	4,081
102,725	102,824	4,385	4,287	4,189	4,091
102,825 102,925	102,924 103,024	4,394 4,404	4,296 4.306	4,198 4,208	4,100 4,110
103,025	103,124	4,413	4,315	4,217	4,119
103,125	103,224	4,423	4,325	4,227	4,129
103,225 103,325	103,324 103,424	4,432 4,442	4,334 4,344	4,236 4,246	4,138 4,148
103,425	103,524	4,452	4,354	4,256	4,158
103,525 103,625	103,624 103,724	4,461 4,471	4,363 4,373	4,265 4,275	4,167 4,177
103,725	103,824	4,480	4,382	4,284	4,186
103,825	103,924	4,490	4,392	4,294	4,196
103,925 104,025	104,024 104,124	4,499 4,509	4,401 4,411	4,303 4,313	4,205 4,215
104,025	104,124	4,518	4,420	4,322	4,224
104,225	104,324	4,528	4,430	4,332	4,234
104,325 104,425	104,424 104,524	4,537 4,547	4,439 4,449	4,341 4,351	4,243 4,253
104,525	104,624	4,557	4,459	4,361	4,263
104,625	104,724	4,566	4,468	4,370	4,272

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$196 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is Num				mber	
At	But not			endents	,
Least	0ver	4.570	1 470	4 200	4 000
104,725 104,825	104,824 104,924	4,576 4,585	4,478 4,487	4,380 4,389	4,282 4,291
104,925	105,024	4,595	4,497	4,399	4,301
105,025	105,124	4,604	4,506	4,408	4,310
105,125	105,224	4,614	4,516	4,418	4,320
105,225	105,324	4,623	4,525	4,427	4,329
105,325	105,424	4,633	4,535	4,437	4,339
105,425 105,525	105,524 105,624	4,643 4,652	4,545 4,554	4,447 4,456	4,349 4,358
105,625	105,724	4,662	4,564	4,466	4,368
105,725	105,824	4,671	4,573	4,475	4,377
105,825	105,924	4,681	4,583	4,485	4,387
105,925	106,024	4,690	4,592	4,494	4,396
106,025	106,124	4,700	4,602	4,504	4,406
106,125	106,224	4,709	4,611	4,513	4,415
106,225	106,324	4,719	4,621	4,523	4,425
106,325 106,425	106,424 106,524	4,728 4,738	4,630 4,640	4,532 4,542	4,434 4,444
106,525	106,624	4,748	4,650	4,552	4,454
106,625	106,724	4,757	4,659	4,561	4,463
106,725	106,824	4,767	4,669	4,571	4,473
106,825	106,924	4,776	4,678	4,580	4,482
106,925	107,024	4,786	4,688	4,590	4,492
107,025 107,125	107,124 107,224	4,795 4,805	4,697 4,707	4,599 4,609	4,501 4,511
	107,324				
107,225 107,325	107,324	4,814 4,824	4,716 4,726	4,618 4,628	4,520 4,530
107,425	107,524	4,834	4,736	4,638	4,540
107,525	107,624	4,843	4,745	4,647	4,549
107,625	107,724	4,853	4,755	4,657	4,559
107,725	107,824	4,862	4,764	4,666	4,568
107,825	107,924	4,872	4,774	4,676	4,578
107,925 108,025	108,024 108,124	4,881 4,891	4,783 4,793	4,685 4,695	4,587 4,597
108,125	108,224	4,900	4,802	4,704	4,606
108,225	108,324	4,910	4,812	4,714	4,616
108,325	108,424	4,919	4,821	4,723	4,625
108,425	108,524	4,929	4,831	4,733	4,635
108,525 108,625	108,624 108,724	4,939 4,948	4,841 4,850	4,743 4,752	4,645 4,654
108,725 108,825	108,824 108,924	4,958 4,967	4,860 4,869	4,762 4.771	4,664 4,673
108,925	100,524	4,977	4,879	4,771	4,683
109,025	109,124	4,986	4,888	4,790	4,692
109,125	109,224	4,996	4,898	4,800	4,702
109,225	109,324	5,005	4,907	4,809	4,711
109,325	109,424	5,015	4,917	4,819	4,721
109,425 109,525	109,524 109,624	5,025 5,034	4,927 4,936	4,829 4,838	4,731 4,740
109,625	109,724	5,044	4,946	4,848	4,750
109,725	109,824	5,053	4,955	4,857	4,759
109,825	109,924	5,063	4,965	4,867	4,769
109,925	110,024	5,072	4,974	4,876	4,778
110,025	110,124	5,082	4,984	4,886	4,788
110,125	110,224	5,091	4,993	4,895	4,797

	come is			mber	
At Least	But not over	0	or vep 1	endents 2	3
110,225	110,324	5,101	5,003	4,905	4,807
110,325	110,424	5,110	5,012	4,914	4,816
110,425 110,525	110,524 110,624	5,120 5,130	5,022 5,032	4,924 4,934	4,826 4,836
110,625	110,724	5,139	5,041	4,943	4,845
110,725	110,824	5,149	5,051	4,953	4,855
110,825	110,924 111,024	5,158	5,060	4,962	4,864
110,925 111,025	111,124	5,168 5,177	5,070 5,079	4,972 4,981	4,874 4,883
111,125	111,224	5,187	5,089	4,991	4,893
111,225	111,324	5,196	5,098	5,000	4,902
111,325 111,425	111,424 111,524	5,206 5,216	5,108 5,118	5,010 5,020	4,912 4,922
111,525	111,624	5,225	5,127	5,029	4,931
111,625	111,724	5,235	5,137	5,039	4,941
111,725 111,825	111,824 111,924	5,244 5,254	5,146 5,156	5,048 5,058	4,950 4,960
111,025	112,024	5,263	5,165	5,067	4,969
112,025	112,124	5,273	5,175	5,077	4,979
112,125	112,224	5,282	5,184	5,086	4,988
112,225 112,325	112,324 112,424	5,292 5,301	5,194 5,203	5,096 5,105	4,998 5,007
112,425	112,524	5,311	5,213	5,115	5,017
112,525 112,625	112,624 112,724	5,321 5,330	5,223 5,232	5,125 5,134	5,027 5,036
112,725	112,824	5,340	5,242	5,144	5,046
112,825	112,924	5,349	5,251	5,153	5,055
112,925 113,025	113,024 113,124	5,359	5,261	5,163	5,065 5,074
113,125	113,224	5,368 5,378	5,270 5,280	5,172 5,182	5,084
113,225	113,324	5,387	5,289	5,191	5,093
113,325	113,424	5,397	5,299	5,201	5,103
113,425 113,525	113,524 113,624	5,407 5,416	5,309 5,318	5,211 5,220	5,113 5,122
113,625	113,724	5,426	5,328	5,230	5,132
113,725	113,824	5,435	5,337	5,239	5,141
113,825 113,925	113,924 114,024	5,445 5,454	5,347 5,356	5,249 5,258	5,151 5,160
114,025	114,124	5,464	5,366	5,268	5,170
114,125	114,224	5,473	5,375	5,277	5,179
114,225 114,325	114,324 114,424	5,483 5,492	5,385 5,394	5,287 5,296	5,189 5,198
114,425	114,524	5,502	5,404	5,306	5,208
114,525	114,624	5,512	5,414	5,316	5,218
114,625	114,724	5,521	5,423	5,325	5,227
114,725 114,825	114,824 114,924	5,531 5,540	5,433 5,442	5,335 5,344	5,237 5,246
114,925	115,024	5,550	5,452	5,354	5,256
115,025 115,125	115,124 115,224	5,559 5,569	5,461 5,471	5,363 5,373	5,265 5,275
115,225	115,324	5,578	5,480	5,382	5,284
115,325	115,424	5,588	5,490	5,392	5,294
115,425 115,525	115,524 115,624	5,598 5,607	5,500 5,509	5,402 5,411	5,304 5,313
110,020	110,024	0,007	0,000	J, <del>-1</del> 11	0,010

**115,625 115,724** 5,617 5,519 5,421

If Your Income		Number				
At But Least o	not ver	0	of Depe	endents 2	3	
115,725 115,8 115,825 115,1 115,925 116,1 116,025 116,1 116,125 116,1	324 5, 924 5, 924 5, 124 5,	626 636 645 655 664	5,528 5,538 5,547 5,557 5,566	5,430 5,440 5,449 5,459 5,468	5,332 5,342 5,351 5,361 5,370	
116,225 116,4 116,325 116,4 116,425 116,4 116,525 116,1 116,625 116,7	324 5, 124 5, 524 5,	674 683 693 703 712	5,576 5,585 5,595 5,605 5,614	5,478 5,487 5,497 5,507 5,516	5,380 5,389 5,399 5,409 5,418	
116,725 116,4 116,825 116,4 116,925 117,1 117,025 117,1 117,125 117,5	324 5, 924 5, 024 5, 124 5,	722 731 741 750 760	5,624 5,633 5,643 5,652 5,662	5,526 5,535 5,545 5,554 5,564	5,428 5,437 5,447 5,456 5,466	
117,225 117,; 117,325 117,; 117,425 117,; 117,525 117,; 117,625 117,;	324 5, 124 5, 524 5,	769 779 789 798 808	5,671 5,681 5,691 5,700 5,710	5,573 5,583 5,593 5,602 5,612	5,475 5,485 5,495 5,504 5,514	
117,725 117,4 117,825 117,4 117,925 118,4 118,025 118,1 118,125 118,4	324 5, 924 5, 924 5, 124 5,	817 827 836 846 855	5,719 5,729 5,738 5,748 5,757	5,621 5,631 5,640 5,650 5,659	5,523 5,533 5,542 5,552 5,561	
118,225 118,3 118,325 118,4 118,425 118,4 118,525 118,1 118,625 118,7	<b>124</b> 5, <b>524</b> 5, <b>524</b> 5,	865 874 884 894 903	5,767 5,776 5,786 5,796 5,805	5,669 5,678 5,688 5,698 5,707	5,571 5,580 5,590 5,600 5,609	
118,725 118,4 118,825 118,5 118,925 119,1 119,025 119,1 119,125 119,5	9 <b>24</b> 5, 9 <b>24</b> 5, 1 <b>24</b> 5,	913 922 932 941 951	5,815 5,824 5,834 5,843 5,853	5,717 5,726 5,736 5,745 5,755	5,619 5,628 5,638 5,647 5,657	
119,225 119,319,325 119,425 119,525 119,525 119,625 119,	124 5, 524 5, 524 5,	960 970 980 989 999	5,862 5,872 5,882 5,891 5,901	5,764 5,774 5,784 5,793 5,803	5,666 5,676 5,686 5,695 5,705	
119,725 119,1 119,825 119,1 119,925 120,1 120,025 120,1 120,125 120,1	924 6, 924 6, 124 6,	008 018 027 037 046	5,910 5,920 5,929 5,939 5,948	5,812 5,822 5,831 5,841 5,850	5,714 5,724 5,733 5,743 5,752	
120,225 120,3 120,325 120,4 120,425 120,4 120,525 120,1 120,625 120,7	<b>124</b> 6, <b>524</b> 6, <b>524</b> 6,	056 065 075 085 094	5,958 5,967 5,977 5,987 5,996	5,860 5,869 5,879 5,889 5,898	5,762 5,771 5,781 5,791 5,800	
120,725 120,1 120,825 120,1 120,925 121,1 121,025 121,	<b>324</b> 6, <b>924</b> 6, <b>024</b> 6,	104 113 123 132	6,006 6,015 6,025 6,034	5,908 5,917 5,927 5,936	5,810 5,819 5,829 5,838	

**121,125 121,224** 6,142 6,044 5,946 5,848

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$196 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

	come is			mber	
At Least	But not over	0	or Dep 1	endents 2	3
121,225 121,325	121,324 121,424	6,151 6,161	6,053 6,063	5,955 5,965	5,857 5,867
121,425	121,524	6,171	6,073	5,975	5,877
121,525	121,624	6,180	6,082	5,984	5,886
121,625	121,724	6,190	6,092	5,994	5,896
121,725 121,825	121,824 121,924	6,199 6,209	6,101 6,111	6,003 6,013	5,905 5,915
121,925	122,024	6,218	6,120	6,022	5,924
122,025 122,125	122,124 122,224	6,228 6,237	6,130 6,139	6,032 6,041	5,934 5,943
122,225	122,324	6,247	6,149	6,051	5,953
122,325	122,424	6,256	6,158	6,060	5,962
122,425	122,524	6,266	6,168	6,070	5,972
122,525 122,625	122,624 122,724	6,276 6,285	6,178 6,187	6,080 6,089	5,982 5,991
122,725	122,824	6,295	6,197	6,099	6,001
122,825	122,924	6,304	6,206	6,108	6,010
122,925 123,025	123,024 123,124	6,314	6,216	6,118 6,127	6,020
123,025	123,124	6,323 6,333	6,225 6,235	6,137	6,029 6,039
123,225	123,324	6,342	6,244	6,146	6,048
123,325	123,424	6,352 6,362	6,254	6,156	6,058
123,425 123,525	123,524 123,624	6,362	6,264 6,273	6,166 6,175	6,068 6,077
123,625	123,724	6,381	6,283	6,185	6,087
123,725	123,824	6,390	6,292	6,194	6,096
123,825 123,925	123,924 124,024	6,400 6,409	6,302 6,311	6,204 6,213	6,106 6,115
124,025	124,124	6,419	6,321	6,223	6,125
124,125	124,224	6,428	6,330	6,232	6,134
124,225 124,325	124,324 124,424	6,438 6,447	6,340 6,349	6,242 6,251	6,144 6,153
124,325	124,424	6,457	6,359	6,261	6,163
124,525	124,624	6,467	6,369	6,271	6,173
124,625	124,724	6,476	6,378	6,280	6,182
124,725 124,825	124,824 124,924	6,486 6,495	6,388 6,397	6,290 6,299	6,192 6,201
124,925	125,024	6,505	6,407	6,309	6,211
125,025	125,124	6,514	6,416	6,318	6,220
125,125	125,224	6,524	6,426	6,328	6,230
125,225 125,325	125,324 125,424	6,533 6,543	6,435 6,445	6,337 6,347	6,239 6,249
125,425	125,524	6,553	6,455	6,357	6,259
125,525	125,624	6,562	6,464	6,366	6,268
125,625 125,725	125,724 125,824	6,572 6,581	6,474	6,376 6,385	6,278 6,287
125,725	125,824	6,591	6,483 6,493	6,395	6,297
125,925	126,024	6,600	6,502	6,404	6,306
126,025	126,124	6,610	6,512 6,521	6,414 6,423	6,316
126,125 126,225	126,224	6,619	6,531	6,433	6,325
126,325	126,424	6,638	6,540	6,442	6,344
126,425	126,524	6,648	6,550	6,452	6,354
126,525 126,625	126,624 126,724	6,658 6,667	6,560 6,569	6,462 6.471	6,364 6,373
120,020	120,124	0,001	0,000	0, 11 1	5,010

	to illia til				
If Your In	come is But not	Number of Dependents			
Least	over	0	1	2	3
126,725	126,824	6,677	6,579	6,481	6,383
126,825 126,925	126,924 127,024	6,686 6,696	6,588 6,598	6,490 6,500	6,392 6,402
127,025	127,124	6,705	6,607	6,509	6,411
127,125	127,224	6,715	6,617	6,519	6,421
127,225 127,325	127,324 127,424	6,724 6,734	6,626 6,636	6,528 6,538	6,430 6,440
127,425	127,524	6,744	6,646	6,548	6,450
127,525	127,624	6,753	6,655	6,557	6,459
127,625	127,724	6,763	6,665	6,567	6,469
127,725 127,825	127,824 127,924	6,772 6,782	6,674 6,684	6,576 6,586	6,478 6,488
127,925	128,024	6,791	6,693	6,595	6,497
128,025 128,125	128,124 128,224	6,801 6,810	6,703 6,712	6,605 6,614	6,507 6,516
128,225	128,324	6,820	6,722	6,624	6,526
128,325	128,424	6,829	6,731	6,633	6,535
128,425	128,524	6,839	6,741	6,643	6,545
128,525 128,625	128,624 128,724	6,849 6,858	6,751 6,760	6,653 6,662	6,555 6,564
128,725	128,824	6,868	6,770	6,672	6,574
128,825	128,924	6,877	6,779	6,681	6,583
128,925	129,024	6,887	6,789 6,798	6,691	6,593 6,602
129,025 129,125	129,124 129,224	6,896 6,906	6,808	6,700 6,710	6,612
129,225	129,324	6,915	6,817	6,719	6,621
129,325	129,424	6,925	6,827	6,729	6,631
129,425 129,525	129,524 129,624	6,935 6,944	6,837 6,846	6,739 6,748	6,641 6,650
129,625	129,724	6,954	6,856	6,758	6,660
129,725	129,824	6,963	6,865	6,767	6,669
129,825 129,925	129,924 130,024	6,973 6,982	6,875 6,884	6,777 6,786	6,679 6,688
130,025	130,124	6,992	6,894	6,796	6,698
130,125	130,224	7,001	6,903	6,805	6,707
130,225	130,324	7,011	6,913	6,815	6,717
130,325 130,425	130,424 130,524	7,020 7,030	6,922 6,932	6,824 6,834	6,726 6,736
130,525	130,624	7,040	6,942	6,844	6,746
130,625	130,724	7,049	6,951	6,853	6,755
130,725 130,825	130,824 130,924	7,059 7,068	6,961 6,970	6,863 6,872	6,765 6,774
130,925	131,024	7,000	6,980	6,882	6,784
131,025	131,124	7,087	6,989	6,891	6,793
131,125	131,224	7,097	6,999	6,901	6,803
131,225 131,325	131,324 131,424	7,106 7,116	7,008 7,018	6,910 6,920	6,812 6,822
131,425	131,524	7,126	7,028	6,930	6,832
131,525 131,625	131,624 131,724	7,135 7,145	7,037 7,047	6,939 6,949	6,841 6,851
131,725	131,824	7,154	7,056	6,958	6,860
131,825	131,924	7,164	7,066	6,968	6,870
131,925	132,024	7,173	7,075	6,977	6,879
132,025	132,124	7,183	7,085	6,987	6,889

**132,125 132,224** 7,192 7,094 6,996 6,898

If Your Ir At	ncome is But not			ımber pendent	s
Least	over	0	1	2	3
132,225	132,324	7,202	7,104	7,006	6,908
132,325	132,424	7,211	7,113	7,015	6,917
132,425	132,524	7,221	7,123	7,025	6,927
132,525	132,624	7,231	7,133	7,035	6,937
132,625	132,724	7,240	7,142	7,044	6,946
132,725	132,824	7,250	7,152	7,054	6,956
132,825	132,924	7,259	7,161	7,063	6,965
132,925	133,024	7,269	7,171	7,073	6,975
133,025	133,124	7,278	7,180	7,082	6,984
133,125	133,224	7,288	7,190	7,092	6,994
133,225	133,324	7,297	7,199	7,101	7,003
133,325	133,424	7,307	7,209	7,111	7,013
133,425	133,524	7,317	7,219	7,121	7,023
133,525	133,624	7,326	7,228	7,130	7,032
133,625	133,724	7,336	7,238	7,140	7,042
133,725	133,824	7,345	7,247	7,149	7,051
133,825	133,924	7,355	7,257	7,159	7,061
133,925	134,024	7,364	7,266	7,168	7,070
134,025	134,124	7,374	7,276	7,178	7,080
134,125	134,224	7,383	7,285	7,187	7,089
134,225	134,324	7,393	7,295	7,197	7,099
134,325	134,424	7,402	7,304	7,206	7,108
134,425	134,524	7,412	7,314	7,216	7,118
134,525	134,624	7,422	7,324	7,226	7,128
134,625	134,724	7,431	7,333	7,235	7,137
134,725	134,824	7,441	7,343	7,245	7,147
134,825	134,924	7,450	7,352	7,254	7,156
134,925	135,024	7,460	7,362	7,264	7,166
135,025	135,124	7,469	7,371	7,273	7,175
135,125	135,224	7,479	7,381	7,283	7,185
135,225	135,324	7,488	7,390	7,292	7,194
135,325	135,424	7,498	7,400	7,302	7,204
135,425	135,524	7,508	7,410	7,312	7,214
135,525	135,624	7,517	7,419	7,321	7,223
135,625	135,724	7,527	7,429	7,331	7,233
135,725	135,824	7,536	7,438	7,340	7,242
135,825	135,924	7,546	7,448	7,350	7,252
135,925	136,024	7,555	7,457	7,359	7,261
136,025	136,124	7,565	7,467	7,369	7,271
136,125	136,224	7,574	7,476	7,378	7,280
136,225	136,324	7,584	7,486	7,388	7,290
136,325	136,424	7,593	7,495	7,397	7,299
136,425	136,524	7,603	7,505	7,407	7,309
136,525	136,624	7,613	7,515	7,417	7,319
136,625	136,724	7,622	7,524	7,426	7,328
136,725	136,824	7,632	7,534	7,436	7,338
136,825	136,924	7,641	7,543	7,445	7,347
136,925	137,024	7,651	7,553	7,455	7,357
137,025	137,124	7,660	7,562	7,464	7,366
137,125	137,224	7,670	7,572	7,474	7,376
137,225	137,324	7,679	7,581	7,483	7,385
137,325	137,424	7,689	7,591	7,493	7,395
137,425	137,524	7,699	7,601	7,503	7,405
137,525	137,624	7,708	7,610	7,512	7,414
137,625	137,724	7,718	7,620	7,522	7,424

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If Your In	come is		Nu	mber	
At Least	But not	0	of Dep	endents 2	3
	over		7,629		-
137,725 137,825	137,824 137,924	7,727 7,737	7,639	7,531 7,541	7,433 7,443
137,925	138,024	7,746	7,648	7,550	7,452
138,025	138,124	7,756	7,658	7,560	7,462
138,125	138,224	7,765	7,667	7,569	7,471
138,225 138,325	138,324 138,424	7,775 7,784	7,677 7,686	7,579 7,588	7,481 7,490
138,425	138,524	7,794	7,696	7,598	7,500
138,525	138,624	7,804	7,706	7,608	7,510
138,625	138,724	7,813	7,715	7,617	7,519
138,725	138,824	7,823	7,725	7,627	7,529
138,825 138,925	138,924 139,024	7,832 7,842	7,734 7,744	7,636 7,646	7,538 7,548
139,025	139,124	7,851	7,753	7,655	7,557
139,125	139,224	7,861	7,763	7,665	7,567
139,225	139,324	7,870	7,772	7,674	7,576
139,325	139,424 139,524	7,880	7,782	7,684	7,586
139,425 139,525	139,624	7,890 7,899	7,792 7,801	7,694 7,703	7,596 7,605
139,625	139,724	7,909	7,811	7,713	7,615
139,725	139,824	7,918	7,820	7,722	7,624
139,825	139,924	7,928	7,830	7,732	7,634
139,925 140,025	140,024 140,124	7,937 7,947	7,839 7,849	7,741 7,751	7,643 7,653
140,125	140,224	7,956	7,858	7,760	7,662
140,225	140,324	7,966	7,868	7,770	7,672
140,325	140,424	7,975	7,877	7,779	7,681
140,425 140,525	140,524 140,624	7,985 7,995	7,887 7,897	7,789 7,799	7,691 7,701
140,625	140,724	8,004	7,906	7,808	7,710
140,725	140,824	8,014	7,916	7,818	7,720
140,825	140,924	8,023	7,925	7,827	7,729
140,925 141,025	141,024 141,124	8,033 8,042	7,935 7,944	7,837 7,846	7,739 7,748
141,125	141,224	8,052	7,954	7,856	7,758
141,225	141,324	8,061	7,963	7,865	7,767
141,325	141,424	8,071	7,973	7,875	7,777
141,425 141,525	141,524 141,624	8,081 8,090	7,983 7,992	7,885 7,894	7,787 7,796
141,625	141,724	8,100	8,002	7,904	7,806
141,725	141,824	8,109	8,011	7,913	7,815
141,825	141,924	8,119	8,021	7,923	7,825
141,925 142,025	142,024	8,128	8,030	7,932	7,834
142,025	142,124 142,224	8,138 8,147	8,040 8,049	7,942 7,951	7,844 7,853
142,225	142,324	8,157	8,059	7,961	7,863
142,325	142,424	8,166	8,068	7,970	7,872
142,425	142,524	8,176	8,078	7,980	7,882
142,525 142,625	142,624 142,724	8,186 8,195	8,088 8,097	7,990 7,999	7,892 7,901
142,725	142,824	8,205	8,107	8,009	7,911
142,725	142,024	8,214	8,116	8,018	7,920
142,925	143,024	8,224	8,126	8,028	7,930
143,025	143,124	8,233	8,135 8 145	8,037 8 047	7,939
143,125	143,224	8,243	8,145	8,047	7,949

	come is			mber	
At Least	But not over	0	or Dej	pendents 2	3
143,225	143,324	8,252	8,154	8,056	7,958
143,325 143,425	143,424 143,524	8,262 8,272	8,164 8,174	8,066 8,076	7,968 7,978
143,525	143,624	8,281	8,183	8,085	7,987
143,625	143,724	8,291	8,193	8,095	7,997
143,725 143,825	143,824 143,924	8,300 8,310	8,202 8,212	8,104 8.114	8,006 8.016
143,925	144,024	8,319	8,221	8,123	8,025
144,025 144,125	144,124 144,224	8,329 8,338	8,231 8,240	8,133 8,142	8,035 8,044
144,225	144,324	8,348	8,250	8,152	8,054
144,325	144,424	8,357	8,259	8,161	8,063
144,425 144,525	144,524 144,624	8,367 8,377	8,269 8,279	8,171 8,181	8,073 8,083
144,625	144,724	8,386	8,288	8,190	8,092
144,725	144,824	8,396	8,298	8,200	8,102
144,825 144,925	144,924 145,024	8,405 8,415	8,307 8,317	8,209 8,219	8,111 8,121
145,025	145,124	8,424	8,326	8,228	8,130
145,125	145,224	8,434	8,336	8,238	8,140
145,225 145,325	145,324 145,424	8,443 8,453	8,345 8,355	8,247 8,257	8,149 8,159
145,425	145,524	8,463	8,365	8,267	8,169
145,525 145,625	145,624 145,724	8,472 8,482	8,374 8,384	8,276 8,286	8,178 8,188
145,725	145,824	8,491	8,393	8,295	8,197
145,825	145,924	8,501	8,403	8,305	8,207
145,925 146,025	146,024 146,124	8,510 8,520	8,412 8,422	8,314 8,324	8,216 8,226
146,125	146,224	8,529	8,431	8,333	8,235
146,225 146,325	146,324 146,424	8,539 8,548	8,441 8,450	8,343 8,352	8,245 8,254
146,425	146,524	8,558	8,460	8,362	8,264
146,525 146,625	146,624 146,724	8,568 8,577	8,470 8,479	8,372 8,381	8,274 8,283
146,725	146,824	8,587	8,489	8,391	8,293
146,825	146,924	8,596	8,498	8,400	8,302
146,925 147,025	147,024 147,124	8,606 8,615	8,508 8,517	8,410 8,419	8,312 8,321
147,125	147,224	8,625	8,527	8,429	8,331
147,225	147,324	8,634	8,536	8,438	8,340
147,325 147,425	147,424 147,524	8,644 8,654	8,546 8,556	8,448 8,458	8,350 8,360
147,525	147,624	8,663	8,565	8,467	8,369
147,625	147,724	8,673	8,575	8,477	8,379
147,725 147,825	147,824 147,924	8,682 8,692	8,584 8,594	8,486 8,496	8,388 8,398
147,925	148,024	8,701	8,603	8,505	8,407
148,025 148,125	148,124 148,224	8,711 8,720	8,613 8,622	8,515 8,524	8,417 8,426
148,225	148,324	8,730	8,632	8,534	8,436
148,325	148,424	8,739	8,641	8,543	8,445
148,425 148,525	148,524 148,624	8,749 8,759	8,651 8,661	8,553 8,563	8,455 8,465

**148,625 148,724** 8,768 8,670 8,572 8,474

				_	
If Your Inc	come is But not	Number of Dependents			
Least	over	0	1	2	3
148,725	148,824	8,778	8,680	8,582	8,484
148,825 148,925	148,924 149,024	8,787 8,797	8,689 8,699	8,591 8,601	8,493 8,503
149,025	149,124	8,806	8,708	8,610	8,512
149,125	149,224	8,816	8,718	8,620	8,522
149,225 149,325	149,324 149,424	8,825 8,835	8,727 8,737	8,629 8,639	8,531 8.541
149,425	149,524	8,845	8,747	8,649	8,551
149,525 149,625	149,624 149,724	8,854 8,864	8,756 8,766	8,658 8,668	8,560 8,570
149,725	149,824	8,873	8,775	8,677	8,579
149,825	149,924	8,883	8,785	8,687	8,589
149,925 150,025	150,024 150,124	8,892 8,902	8,794 8,804	8,696 8,706	8,598 8,608
150,025	150,124	8,911	8,813	8,715	8,617
150,225	150,324	8,921	8,823	8,725	8,627
150,325 150,425	150,424 150,524	8,930 8,940	8,832 8,842	8,734 8,744	8,636 8,646
150,525	150,624	8,950	8,852	8,754	8,656
150,625	150,724	8,959	8,861	8,763	8,665
150,725 150,825	150,824 150,924	8,969 8,978	8,871 8,880	8,773 8,782	8,675 8,684
150,925	151,024	8,988	8,890	8,792	8,694
151,025 151,125	151,124 151,224	8,997	8,899 8,909	8,801 8,811	8,703 8,713
151,225	151,324	9,007	8,918	8,820	8,722
151,325	151,424	9,026	8,928	8,830	8,732
151,425	151,524	9,036	8,938	8,840	8,742
151,525 151,625	151,624 151,724	9,045 9,055	8,947 8,957	8,849 8,859	8,751 8,761
151,725	151,824	9,064	8,966	8,868	8,770
151,825 151,925	151,924 152,024	9,074 9,083	8,976 8,985	8,878 8,887	8,780 8,789
152,025	152,124	9,003	8,995	8,897	8,799
152,125	152,224	9,102	9,004	8,906	8,808
152,225 152,325	152,324 152,424	9,112 9.121	9,014 9,023	8,916 8,925	8,818 8,827
152,425	152,524	9,131	9,033	8,935	8,837
152,525 152,625	152,624 152,724	9,141 9,150	9,043 9,052	8,945 8,954	8,847 8,856
152,725	152,824	9,160	9,062	8,964	8,866
152,825	152,924	9,169	9,071	8,973	8,875
152,925 153,025	153,024 153,124	9,179 9,188	9,081	8,983	8,885
153,025	153,124	9,100	9,090 9,100	8,992 9,002	8,894 8,904
153,225	153,324	9,207	9,109	9,011	8,913
153,325 153,425	153,424 153,524	9,217 9,227	9,119 9,129	9,021 9,031	8,923 8,933
153,525	153,624	9,236	9,129	9,031	8,942
153,625	153,724	9,246	9,148	9,050	8,952
153,725 153,825	153,824 153,924	9,255 9,265	9,157 9,167	9,059 9,069	8,961 8,971
153,925	154,024	9,203	9,176	9,009	8,980
154,025	154,124	9,284	9,186	9,088	8,990
154,125	154,224	9,293	9,195	9,097	8,999

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$196 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your In	come is		Nu	mber	
At Least	But not over	0	of Dep	endents 2	3
154,225	154,324	9,303	9,205	9,107	9,009
154,325	154,424	9,312	9,214	9,116	9,018
154,425	154,524	9,322	9,224	9,126	9,028
154,525	154,624	9,332	9,234	9,136	9,038
154,625	154,724	9,341	9,243	9,145	9,047
154,725	154,824	9,351	9,253	9,155	9,057
154,825	154,924	9,360	9,262	9,164	9,066
154,925	155,024	9,370	9,272	9,174	9,076
155,025	155,124	9,379	9,281	9,183	9,085
155,125	155,224	9,389	9,291	9,193	9,095
155,225	155,324	9,398	9,300	9,202	9,104
155,325	155,424	9,408	9,310	9,212	9,114
155,425	155,524	9,418	9,320	9,222	9,124
155,525	155,624	9,427	9,329	9,231	9,133
155,625	155,724	9,437	9,339	9,241	9,143
155,725	155,824	9,446	9,348	9,250	9,152
155,825	155,924	9,456	9,358	9,260	9,162
155,925	156,024	9,465	9,367	9,269	9,171
156,025	156,124	9,475	9,377	9,279	9,181
156,125	156,224	9,484	9,386	9,288	9,190
156,225	156,324	9,494	9,396	9,298	9,200
156,325	156,424	9,503	9,405	9,307	9,209
156,425	156,524	9,513	9,415	9,317	9,219
156,525	156,624	9,523	9,425	9,327	9,229
156,625	156,724	9,532	9,434	9,336	9,238
156,725	156,824	9,542	9,444	9,346	9,248
156,825	156,924	9,551	9,453	9,355	9,257
156,925	157,024	9,561	9,463	9,365	9,267
157,025	157,124	9,570	9,472	9,374	9,276
157,125	157,224	9,580	9,482	9,384	9,286
157,225	157,324	9,589	9,491	9,393	9,295
157,325	157,424	9,599	9,501	9,403	9,305
157,425	157,524	9,609	9,511	9,413	9,315
157,525	157,624	9,618	9,520	9,422	9,324
157,625	157,724	9,628	9,530	9,432	9,334
157,725	157,824	9,637	9,539	9,441	9,343
157,825	157,924	9,647	9,549	9,451	9,353
157,925	158,024	9,656	9,558	9,460	9,362
158,025	158,124	9,666	9,568	9,470	9,372
158,125	158,224	9,675	9,577	9,479	9,381
158,225	158,324	9,685	9,587	9,489	9,391
158,325	158,424	9,694	9,596	9,498	9,400
158,425	158,524	9,704	9,606	9,508	9,410
158,525	158,624	9,714	9,616	9,518	9,420
158,625	158,724	9,723	9,625	9,527	9,429
158,725	158,824	9,733	9,635	9,537	9,439
158,825	158,924	9,742	9,644	9,546	9,448
158,925	159,024	9,752	9,654	9,556	9,458
159,025	159,124	9,761	9,663	9,565	9,467
159,125	159,224	9,771	9,673	9,575	9,477
159,225	159,324	9,780	9,682	9,584	9,486
159,325	159,424	9,790	9,692	9,594	9,496
159,425	159,524	9,800	9,702	9,604	9,506
159,525	159,624	9,809	9,711	9,613	9,515
159,625	159,724	9,819	9,721	9,623	9,525

	come is			umber	
At Least	But not over	0		pendent 2	
159,725	159,824	9.828	9,730	9,632	9,534
159,825	159,924	9,838	9,740	9,642	9,544
159,925	160,024 160,124	9,847 9,857	9,749	9,651 9,661	9,553 9,563
160,025 160,125	160,124	9,866	9,759 9,768	9,670	9,572
160,225	160,324	9,876	9,778	9,680	9,582
160,325	160,424	9,885	9,787	9,689	9,591
160,425 160,525	160,524 160,624	9,895 9,905	9,797 9,807	9,699 9,709	9,601 9,611
160,625	160,724	9,914	9,816	9,718	9,620
160,725	160,824	9,924	9,826	9,728	9,630
160,825	160,924	9,933	9,835	9,737	9,639
160,925 161,025	161,024 161,124	9,943 9,952	9,845 9,854	9,747 9,756	9,649 9,658
161,125	161,224	9,962	9,864	9,766	9,668
161,225	161,324	9,971	9,873	9,775	9,677
161,325	161,424	9,981	9,883	9,785	9,687
161,425 161,525	161,524 161,624	9,991	9,893 9,902	9,795 9,804	9,697 9,706
161,625	161,724	10,010	9,912	9,814	9,716
161,725	161,824	10,019	9,921	9,823	9,725
161,825	161,924	10,029	9,931	9,833	9,735
161,925 162,025	162,024 162,124	10,038 10,048	9,940 9,950	9,842 9,852	9,744 9,754
162,125	162,224	10,057	9,959	9,861	9,763
162,225	162,324	10,067	9,969	9,871	9,773
162,325	162,424	10,076	9,978	9,880	9,782
162,425 162,525	162,524 162,624	10,086 10,096	9,988 9,998	9,890	9,792 9,802
162,625	162,724	10,105	10,007	9,909	9,811
162,725	162,824	10,115	10,017	9,919	9,821
162,825 162,925	162,924 163,024	10,124 10,134	10,026 10,036	9,928 9,938	9,830 9,840
163,025	163,124	10,134	10,030	9,947	9,849
163,125	163,224	10,153	10,055	9,957	9,859
163,225	163,324	10,162	10,064	9,966	9,868
163,325 163,425	163,424 163,524	10,172 10,182	10,074	9,976 9,986	9,878 9,888
163,525	163,624	10,191	10,093	9,995	9,897
163,625	163,724	10,201	10,103	10,005	9,907
163,725	163,824	'	10,112	10,014	9,916
163,825 163,925	163,924 164,024	10,220 10,229	10,122 10,131	10,024	9,926 9,935
164,025	164,124	10,239	10,141	10,043	9,945
164,125	164,224	10,248	10,150	10,052	9,954
164,225	164,324	10,258	10,160	10,062	9,964
164,325 164,425	164,424 164,524	10,267 10,277	10,169 10,179	10,071	9,973 9,983
164,525	164,624	10,277	10,179	10,001	9,903
164,625	164,724	10,296	10,198	10,100	10,002
164,725	164,824	10,306	10,208		10,012
164,825 164,925	164,924 165,024	10,315 10,325	10,217 10,227	10,119	10,021
165,025	165,124	10,334	10,236	10,123	

**165,125 165,224** 10,344 10,246 10,148 10,050

		11 OH 1 OHH 340 ZEZ, IIIIe 17.				
If Your Inco	me is But not					
Least	over	0 1 2 3				
165,325 10	55,424	10,353 10,255 10,157 10,059 10,363 10,265 10,167 10,069 10,373 10,275 10,177 10,079				
165,625 10	65,724	10,382 10,284 10,186 10,088 10,392 10,294 10,196 10,098				
165,825 10	55,924	10,401 10,303 10,205 10,107 10,411 10,313 10,215 10,117 10,420 10,322 10,224 10,126				
166,025 10 166,125 10	66,124	10,430 10,332 10,234 10,136 10,439 10,341 10,243 10,145				
166,325 10	66,424	10,449 10,351 10,253 10,155 10,458 10,360 10,262 10,164 10,468 10,370 10,272 10,174				
166,525 10 166,625 10	66,624 66,724	10,478 10,380 10,282 10,184 10,487 10,389 10,291 10,193				
166,825 10 166,925 10 167,025 10	66,924 67,024 67,124	10,497 10,399 10,301 10,203 10,506 10,408 10,310 10,212 10,516 10,418 10,320 10,222 10,525 10,427 10,329 10,231				
167,225 10	67,324	10,535 10,437 10,339 10,241 10,544 10,446 10,348 10,250 10,554 10,456 10,358 10,260				
167,425 10 167,525 10	67,524 67,624	10,564 10,466 10,368 10,270 10,573 10,475 10,377 10,279 10,583 10,485 10,387 10,289				
167,825 10 167,925 10 168,025 10	67,924 68,024 68,124	10,592 10,494 10,396 10,298 10,602 10,504 10,406 10,308 10,611 10,513 10,415 10,317 10,621 10,523 10,425 10,327 10,630 10,532 10,434 10,336				
168,325 10 168,425 10 168,525 10	68,424 68,524 68,624	10,640 10,542 10,444 10,346 10,649 10,551 10,453 10,355 10,659 10,561 10,463 10,365 10,669 10,571 10,473 10,375 10,678 10,580 10,482 10,384				
168,825 10 168,925 10 169,025 10	68,924 69,024 69,124	10,688 10,590 10,492 10,394 10,697 10,599 10,501 10,403 10,707 10,609 10,511 10,413 10,716 10,618 10,520 10,422 10,726 10,628 10,530 10,432				
169,325 10 169,425 10 169,525 10	69,524 69,624	10,735 10,637 10,539 10,441 10,745 10,647 10,549 10,451 10,755 10,657 10,559 10,461 10,764 10,666 10,568 10,470 10,774 10,676 10,578 10,480				
169,825 10 169,925 11 170,025 11	69,924 70,024 70,124	10,783 10,685 10,587 10,489 10,793 10,695 10,597 10,499 10,802 10,704 10,606 10,508 10,812 10,714 10,616 10,518 10,821 10,723 10,625 10,527				
170,225 17 170,325 17 170,425 17	70,324 70,424 70,524	10,831 10,733 10,635 10,537 10,840 10,742 10,644 10,546 10,850 10,752 10,654 10,556 10,860 10,762 10,664 10,566				

**170,625 170,724** 10,869 10,771 10,673 10,575

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$196 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your In	come is	Number				
At Least	But not over	of Dependents 0 1 2 3				
170,725	170,824		10,781	10,683	-	
170,725		10,888	10,790	10,692		
170,925	171,024		10,800	10,702		
171,025 171,125	171,124 171,224		10,809 10,819	10,711 10,721	10,613 10,623	
	171,324			-		
171,225 171,325	171,324	10,926 10.936	10,828 10,838	10,730 10,740	10,632 10,642	
171,425			10,848	10,750		
171,525	171,624		10,857	10,759	10,661	
171,625	171,724		10,867	10,769		
171,725 171,825	171,824 171,924		10,876 10,886	10,778 10,788	10,680	
171,925	172,024		10,895	10,797	10,699	
172,025	172,124		10,905	10,807	10,709	
172,125	172,224	-	10,914	10,816	10,718	
172,225 172,325	172,324 172,424		10,924 10,933	10,826 10,835	10,728 10,737	
172,325		11,041	10,943		10,737	
172,525	172,624	11,051	10,953	10,855	10,757	
172,625	172,724		10,962	10,864		
172,725	172,824		10,972	10,874	10,776	
172,825 172,925	172,924 173,024		10,981	10,883	10,785	
173,025	173,124		11,000	10,902	,	
173,125	173,224	11,108	11,010	10,912	10,814	
173,225	173,324			10,921	10,823	
173,325 173,425	173,424 173,524		11,029 11,039	10,931	10,833 10,843	
173,525	173,624	11,146	11,048	10,950	10,852	
173,625	173,724	_	11,058	10,960	10,862	
173,725	173,824		11,067	10,969		
173,825 173,925	173,924 174,024		11,077 11,086	10,979 10,988		
174,025	174,124	11,194	11,096	10,998	10,900	
174,125	174,224		11,105	11,007	10,909	
174,225 174,325	174,324 174,424		11,115	11,017		
174,325	174,424		11,124 11,134	11,026 11,036	10,928 10.938	
174,525	174,624	11,242	11,144	11,046	10,948	
174,625	174,724		11,153	11,055		
174,725 174,825	174,824 174,924			11,065 11.074		
174,625	174,924		11,172	11,074		
175,025	175,124	11,289	11,191	11,093	10,995	
175,125		11,299	11,201	11,103	11,005	
175,225 175,325	175,324		11,210 11,220	11,112 11,122		
175,325	175,424 175,524	11,328	11,230	11,122	11,024	
175,525	175,624	11,337	11,239	11,141	11,043	
175,625		11,347	11,249		11,053	
175,725	175,824 175,924	11,356	11,258	11,160		
175,825 175,925		11,300	11,268 11,277	11,170 11,179		
176,025	176,124	11,385	11,287	11,189	11,091	
176,125	176,224	11,394	11,296	11,198	11,100	

If Your Ir At Least	ocome is But not over	of Dependents
176,225 176,325 176,425 176,525 176,625	176,324 176,424 176,524 176,624	11,404 11,306 11,208 11,110 11,413 11,315 11,217 11,119 11,423 11,325 11,227 11,129 11,433 11,335 11,237 11,139 11,442 11,344 11,246 11,148
176,725 176,825 176,925 177,025 177,125	176,924 177,024 177,124	11,452 11,354 11,256 11,158 11,461 11,363 11,265 11,167 11,471 11,373 11,275 11,177 11,480 11,382 11,284 11,186 11,490 11,392 11,294 11,196
177,225 177,325 177,425 177,525 177,625	177,424 177,524 177,624	11,499 11,401 11,303 11,205 11,509 11,411 11,313 11,215 11,519 11,421 11,323 11,225 11,528 11,430 11,332 11,234 11,538 11,440 11,342 11,244
177,725 177,825 177,925 178,025 178,125	177,924 178,024 178,124 178,224	11,547 11,449 11,351 11,253 11,557 11,459 11,361 11,263 11,566 11,468 11,370 11,272 11,576 11,478 11,380 11,282 11,585 11,487 11,389 11,291
178,225 178,325 178,425 178,525 178,625	178,424 178,524 178,624	11,595 11,497 11,399 11,301 11,604 11,506 11,408 11,310 11,614 11,516 11,418 11,320 11,624 11,526 11,428 11,330 11,633 11,535 11,437 11,339
178,725 178,825 178,925 179,025 179,125	178,924 179,024	11,643 11,545 11,447 11,349 11,652 11,554 11,456 11,358 11,662 11,564 11,466 11,368 11,671 11,573 11,475 11,377 11,681 11,583 11,485 11,387
179,225 179,325 179,425 179,525 179,625	179,524 179,624	11,690 11,592 11,494 11,396 11,700 11,602 11,504 11,406 11,710 11,612 11,514 11,416 11,719 11,621 11,523 11,425 11,729 11,631 11,533 11,435
179,725 179,825 179,925 180,025 180,125	179,924 180,024 180,124	11,738 11,640 11,542 11,444 11,748 11,650 11,552 11,454 11,757 11,659 11,561 11,463 11,767 11,669 11,571 11,473 11,776 11,678 11,580 11,482
180,225 180,325 180,425 180,525 180,625	180,424	
180,725 180,825 180,925 181,025 181,125		11,834 11,736 11,638 11,540 11,843 11,745 11,647 11,549 11,853 11,755 11,657 11,559 11,862 11,764 11,666 11,568 11,872 11,774 11,676 11,578
181,225 181,325 181,425 181,525 181,625	181,424 181,524	11,881 11,783 11,685 11,587 11,891 11,793 11,695 11,597 11,901 11,803 11,705 11,607 11,910 11,812 11,714 11,616 11,920 11,822 11,724 11,626

nter the tax	amou	nt on Form 540 2EZ, line 17.				
If Your Incom	Number					
At B Least	ut not	0	of De <sub>l</sub>	pendents 2	3	
	1 024				-	
		11,929 11,939				
181,925 18	2,024	11,948	11,850	11,752 1	1,654	
		11,958				
		11,967		11,771 1		
		11,977 11,986		11,781 1 11,790 1		
				11,800 1		
				11,810 1		
-		12,015		· ·		
				11,829 1 11,838 1		
				11,848 1		
				11,857 1		
		12,063		11,867 1		
		12,072 12,082		11,876 1 11,886 1		
				11,896 1		
183,525 18	3,624	12,101	12,003	11,905 1	1,807	
			12,013	11,915 1		
		12,120		11,924 1 11,934 1		
		12,130				
184,025 18	4,124	12,149	12,051	11,953 1	1,855	
184,125 18	4,224	12,158	12,060	11,962 1	1,864	
		12,168		11,972 1		
		12,177		11,981 1 11,991 1		
184,525 18	4,624	12,197	12,099	12,001 1	1,903	
184,625 18	4,724	12,206	12,108	12,010 1	1,912	
		12,216		12,020 1		
		12,225 12,235				
185,025 18	5,124	12,244	12,146	12,048 1	1,950	
		12,254		12,058 1		
		12,263		12,067 1		
185,325 18 185,425 18	5,424 5.524	12,273	12,175	12,077 1 12,087 1	1,979	
185,525 18	5,624	12,292	12,194	12,096 1	1,998	
				12,106 1		
				12,115 1		
		12,321 12.330		12,125 1 12,134 1		
186,025 18	6,124	12,340	12,242	12,144 1	2,046	
		,	12,251	12,153 1		
		12,359		12,163 1		
	6,524	12,368 12,378	12,270 12,280	12,172 1 12,182 1		
186,525 18	6,624	12,388	12,290	12,192 1	2,094	
	6,724		12,299		2,103	
	6,824				2,113	
	6,924 7,024	12,416 12,426	12,318 12.328	12,220 1 12,230 1	2,122	
187,025 18	7,124	12,435	12,337	12,239 1	2,141	
187,125 18	7,224	12,445	12,347	12,249 1	2,151	

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- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

	come is						
At Least	But not over	0	of Dependents 0 1 2 3				
187,225	187,324		12.356	12,258			
187,325	187,424	12,464	12,366	12,268	12,170		
187,425	187,524			12,278			
187,525 187,625	187,624 187,724			12,287 12,297			
187,725	187,824		12,404	12,306			
187,825	187,924			12,316			
187,925	188,024		12,423	12,325			
188,025 188,125	188,124 188,224		12,433 12,442	12,335 12,344			
	188,324		12,442				
188,225 188,325	188,424			12,354 12,363			
188,425	188,524		12,471	12,373			
188,525	188,624			12,383			
188,625	188,724			12,392			
188,725	188,824			12,402			
188,825 188,925	188,924 189,024		12,509 12,519	12,411 12,421			
189,025	189,124		12,528	12,430	12,332		
189,125	189,224	12,636	12,538	12,440	12,342		
189,225	189,324		12,547	12,449			
189,325 189,425	189,424 189,524		12,557 12,567	12,459 12,469			
189,525	189,624			12,409			
189,625	189,724			12,488	,		
189,725	189,824	12,693	12,595	12,497	12,399		
189,825	189,924			12,507			
189,925 190,025	190,024 190,124			12,516 12,526			
190,125	190,224			12,535			
190,225	190,324			12,545	12.447		
190,325	190,424	12,750	12,652	12,554			
190,425 190,525	190,524 190,624			12,564 12,574			
190,525	190,024			12,583			
190,725	190,824			12,593			
190,825	190,924	12,798	12,700	12,602	12,504		
190,925	191,024		12,710	12,612			
191,025 191,125	191,124 191,224			12,621 12,631			
191,225	191,324			12,640			
191,325	191,424	12,846	12,748	12,650			
191,425	191,524	12,856	12,758	12,660	12,562		
191,525	191,624		12,767	12,669			
191,625	191,724		12,777	12,679			
191,725 191,825	191,824 191,924	12,884 12,894	12,786 12,796	12,688 12,698			
191,925	192,024		12,730	12,707			
192,025	192,124	12,913	12,815	12,717	12,619		
192,125	192,224	12,922	12,824	12,726	12,628		

If Vour In	come is		Nı	umber	
At	But not	of Dependents			;
Least	over	0	1	2	3
192,225 192,325 192,425 192,525 192,625		12,941 12,951 12,961	12,834 12,843 12,853 12,863 12,872	12,736 12,745 12,755 12,765 12,774	12,647 12,657 12,667
192,725 192,825 192,925 193,025 193,125	193,124		12,882 12,891 12,901 12,910 12,920	12,784 12,793 12,803 12,812 12,822	12,695 12,705 12,714
193,225 193,325 193,425 193,525 193,625	193,424 193,524 193,624	13,027 13,037 13,047 13,056 13,066	12,929 12,939 12,949 12,958 12,968	12,860	12,743 12,753
193,725 193,825 193,925 194,025 194,125	193,924 194,024 194,124	13,075 13,085 13,094 13,104 13,113	12,977 12,987 12,996 13,006 13,015	12,879 12,889 12,898 12,908 12,917	12,791 12,800
194,225 194,325 194,425 194,525 194,625	194,424 194,524 194,624	13,123 13,132 13,142 13,152 13,161	13,025 13,034 13,044 13,054 13,063	12,936 12,946 12,956	
194,725 194,825 194,925 195,025 195,125	194,924 195,024 195,124	13,171 13,180 13,190 13,199 13,209	13,073 13,082 13,092 13,101 13,111	12,984	12,896 12,905
195,225 195,325 195,425 195,525 195,625	195,424 195,524 195,624	13,218 13,228 13,238 13,247 13,257	13,120 13,130 13,140 13,149 13,159	13,022 13,032 13,042 13,051 13,061	12,934 12,944 12,953
195,725 195,825 195,925 196,025 196,125	195,824 195,924 196,024 196,124 196,224	13,276 13,285 13,295	13,168 13,178 13,187 13,197 13,206	13,070 13,080 13,089 13,099 13,108	12,982 12,991 13,001
196,225 196,325 196,425 196,525 196,625		13,323	13,225	13,137 13,147	13,029
196,725 196,825 196,925 197,025 197,125	196,924 197,024	13,362 13,371 13,381 13,390 13,400	13,264 13,273 13,283 13,292 13,302	13,166 13,175 13,185 13,194 13,204	13,077 13,087 13,096

At Least         But not over         of Dependents           197,225         197,324         13,409         13,311         13,213         13,11           197,225         197,424         13,419         13,321         13,223         13,12           197,425         197,524         13,429         13,331         13,233         13,13           197,525         197,624         13,438         13,340         13,242         13,14           197,625         197,724         13,448         13,350         13,252         13,15           197,725         197,824         13,457         13,359         13,261         13,16           197,925         197,924         13,467         13,369         13,271         13,17           197,925         198,024         13,476         13,378         13,280         13,18           198,025         198,124         13,486         13,388         13,290         13,19           198,125         198,224         13,495         13,407         13,309         13,21           198,225         198,324         13,505         13,407         13,308         13,23           198,225         198,624         13,541         13,445         13,347	If Your Income is Number							
Least   Over   O   1   2								
197,325 197,424 13,419 13,321 13,223 13,12 197,425 197,524 13,429 13,331 13,233 13,13 197,525 197,624 13,438 13,340 13,242 13,14 197,625 197,724 13,448 13,350 13,252 13,15 197,725 197,824 13,457 13,359 13,261 13,16 197,825 197,924 13,467 13,369 13,271 13,17 197,925 198,024 13,476 13,378 13,280 13,18 198,025 198,124 13,486 13,388 13,290 13,19 198,125 198,224 13,495 13,397 13,299 13,20 198,225 198,324 13,505 13,407 13,309 13,21 198,325 198,424 13,514 13,416 13,318 13,22 198,525 198,524 13,524 13,426 13,328 13,23 198,525 198,624 13,534 13,445 13,347 13,24 198,625 198,724 13,553 13,455 13,357 13,25 198,825 198,824 13,553 13,455 13,357 13,25 198,825 198,924 13,562 13,464 13,366 13,26 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,924 13,561 13,493 13,395 13,29 199,225 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,600 13,502 13,404 13,30 199,325 199,924 13,600 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,33 199,625 199,924 13,660 13,502 13,404 13,33 199,625 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,925 199,924 13,663 13,561 13,462 13,36 13	Least	over	0				3	
197,325 197,424 13,419 13,321 13,223 13,12 197,425 197,524 13,429 13,331 13,233 13,13 197,525 197,624 13,438 13,340 13,242 13,14 197,625 197,724 13,448 13,350 13,252 13,15 197,725 197,824 13,457 13,359 13,261 13,16 197,825 197,924 13,467 13,369 13,271 13,17 197,925 198,024 13,476 13,378 13,280 13,18 198,025 198,124 13,486 13,388 13,290 13,19 198,125 198,224 13,495 13,397 13,299 13,20 198,225 198,324 13,505 13,407 13,309 13,21 198,325 198,424 13,514 13,416 13,318 13,22 198,525 198,524 13,524 13,426 13,328 13,23 198,525 198,624 13,534 13,445 13,347 13,24 198,625 198,724 13,553 13,455 13,357 13,25 198,825 198,824 13,553 13,455 13,357 13,25 198,825 198,924 13,562 13,464 13,366 13,26 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,924 13,561 13,493 13,395 13,29 199,225 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,600 13,502 13,404 13,30 199,325 199,924 13,600 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,33 199,625 199,924 13,660 13,502 13,404 13,33 199,625 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,925 199,924 13,663 13,561 13,462 13,36 13	197.225	197.324	13 409	13.311	13.213	13.11	5	
197,425 197,524 13,429 13,331 13,233 13,13 197,525 197,624 13,438 13,340 13,242 13,14 197,625 197,724 13,448 13,350 13,252 13,15 197,825 197,924 13,467 13,369 13,271 13,17 197,925 198,024 13,476 13,378 13,280 13,18 198,025 198,124 13,486 13,388 13,290 13,19 198,125 198,224 13,495 13,397 13,299 13,20 198,225 198,324 13,505 13,407 13,309 13,21 198,325 198,524 13,514 13,416 13,318 13,22 198,525 198,624 13,524 13,426 13,328 13,23 198,525 198,624 13,534 13,436 13,338 13,24 198,625 198,724 13,534 13,445 13,347 13,24 198,725 198,824 13,551 13,455 13,357 13,25 198,825 198,924 13,562 13,464 13,366 13,26 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,924 13,561 13,493 13,395 13,29 199,225 199,124 13,581 13,483 13,385 13,28 199,125 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,600 13,502 13,404 13,30 199,325 199,924 13,600 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,522 13,424 13,33 199,625 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 199,325 199,924 13,660 13,502 13,404 13,30 13,33 199,625 199,724 13,660 13,502 13,404 13,30 13,33 199,625 199,824 13,660 13,560 13,462 13,36 13								
197,625 197,724 13,448 13,350 13,252 13,15 197,725 197,824 13,457 13,359 13,261 13,16 197,825 197,924 13,467 13,369 13,271 13,17 197,925 198,024 13,476 13,378 13,280 13,18 198,025 198,124 13,486 13,388 13,290 13,19 198,125 198,224 13,495 13,397 13,299 13,20 198,225 198,324 13,505 13,407 13,309 13,21 198,325 198,424 13,514 13,416 13,318 13,22 198,425 198,524 13,524 13,426 13,328 13,23 198,525 198,624 13,534 13,436 13,381 3,24 198,625 198,724 13,543 13,445 13,347 13,24 198,725 198,824 13,553 13,455 13,357 13,25 198,825 198,924 13,562 13,464 13,366 13,26 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,224 13,591 13,493 13,395 13,29 199,225 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,521 13,414 13,31 199,425 199,924 13,620 13,521 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,924 13,669 13,501 13,493 13,33 199,625 199,924 13,669 13,501 13,424 13,31 199,725 199,824 13,668 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,471 13,37		197,524	13,429					
197,725 197,824 13,457 13,359 13,261 13,16 197,825 197,924 13,467 13,369 13,271 13,17 197,925 198,024 13,476 13,378 13,280 13,18 198,025 198,124 13,486 13,388 13,290 13,19 198,225 198,324 13,505 13,407 13,309 13,21 198,325 198,424 13,514 13,416 13,318 13,22 198,425 198,524 13,524 13,426 13,328 13,23 198,525 198,724 13,534 13,436 13,381 13,24 198,625 198,724 13,543 13,445 13,347 13,24 198,725 198,824 13,553 13,455 13,357 13,25 198,925 199,024 13,553 13,455 13,357 13,25 198,925 199,024 13,562 13,464 13,366 13,26 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,225 199,224 13,591 13,493 13,395 13,29 199,225 199,224 13,600 13,502 13,404 13,30 199,325 199,224 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,525 199,524 13,629 13,531 13,433 13,33 199,625 199,924 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,925 199,924 13,658 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37	197,525	197,624	13,438	13,340				
197,825 197,924 13,467 13,369 13,271 13,17 197,925 198,024 13,476 13,378 13,280 13,18 198,025 198,124 13,486 13,388 13,290 13,19 198,125 198,224 13,495 13,397 13,299 13,20 198,325 198,424 13,514 13,416 13,318 13,22 198,425 198,524 13,524 13,426 13,328 13,23 198,525 198,624 13,534 13,446 13,338 13,24 198,625 198,724 13,543 13,445 13,347 13,24 198,725 198,824 13,553 13,455 13,357 13,25 198,825 198,924 13,562 13,464 13,366 13,26 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,224 13,591 13,493 13,395 13,29 199,225 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,668 13,550 13,452 13,35 199,925 199,924 13,668 13,550 13,452 13,35 199,925 199,924 13,668 13,550 13,452 13,35 199,925 199,924 13,668 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37	197,625	197,724	13,448	13,350	13,252	13,154	4	
197,925 198,024 13,476 13,378 13,280 13,18 198,025 198,124 13,486 13,387 13,299 13,20 198,125 198,324 13,505 13,407 13,309 13,21 198,325 198,424 13,514 13,416 13,318 13,22 198,525 198,624 13,524 13,426 13,328 13,23 198,525 198,624 13,534 13,436 13,338 13,24 198,625 198,724 13,543 13,445 13,347 13,24 13,543 13,445 13,347 13,24 13,562 13,464 13,366 13,26 198,925 199,024 13,562 13,464 13,366 13,26 199,125 199,124 13,581 13,483 13,385 13,28 199,125 199,124 13,581 13,483 13,385 13,28 199,125 199,224 13,591 13,493 13,395 13,29 199,225 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,521 13,414 13,31 199,425 199,524 13,620 13,521 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,924 13,639 13,541 13,443 13,34 199,725 199,924 13,668 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,471 13,37 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,924 13,658 13,560 13,462 13,36 199,925 199,925 199,924 13,658 13,560 13,471 13,37 199,925 199,925 199,924 13,658 13,560 13,471 13,37 199,925 19	197,725	197,824	13,457	13,359	13,261	13,160	3	
198,025         198,124         13,486         13,388         13,290         13,19           198,125         198,324         13,495         13,397         13,299         13,20           198,225         198,324         13,505         13,407         13,309         13,21           198,325         198,424         13,514         13,416         13,328         13,23           198,525         198,524         13,524         13,426         13,388         13,24           198,625         198,724         13,534         13,436         13,381         13,24           198,725         198,724         13,543         13,445         13,347         13,25           198,725         198,824         13,562         13,445         13,367         13,25           198,925         198,924         13,562         13,474         13,376         13,27           199,125         199,124         13,581         13,483         13,385         13,29           199,25         199,324         13,600         13,502         13,404         13,30           199,425         199,424         13,610         13,512         13,414         13,31           199,525         199,524         13,620			-,					
198,125         198,224         13,495         13,397         13,299         13,20           198,225         198,324         13,505         13,407         13,309         13,21           198,325         198,424         13,514         13,416         13,318         13,22           198,525         198,524         13,524         13,426         13,338         13,24           198,625         198,624         13,534         13,436         13,387         13,24           198,725         198,824         13,553         13,455         13,357         13,25           198,825         198,924         13,562         13,464         13,366         13,26           198,925         199,924         13,562         13,464         13,366         13,26           198,925         199,024         13,572         13,474         13,376         13,27           199,025         199,124         13,581         13,493         13,395         13,29           199,25         199,124         13,591         13,493         13,395         13,29           199,25         199,24         13,600         13,502         13,404         13,30           199,524         13,629         13,531 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>								
198,225 198,324 13,505 13,407 13,309 13,21 198,325 198,424 13,514 13,416 13,318 13,22 198,425 198,524 13,524 13,426 13,328 13,23 198,525 198,624 13,534 13,436 13,338 13,24 198,625 198,724 13,543 13,445 13,347 13,24 198,725 198,824 13,553 13,455 13,357 13,25 198,925 199,024 13,562 13,464 13,366 13,26 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,224 13,591 13,493 13,395 13,29 199,225 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,521 13,414 13,31 199,425 199,524 13,620 13,521 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,925 199,924 13,668 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37 IF YOUR INCOME IS OVER \$200,000								
198,325 198,424 13,514 13,416 13,318 13,22 198,425 198,524 13,524 13,426 13,328 13,23 198,625 198,724 13,534 13,445 13,347 13,24 198,625 198,724 13,553 13,455 13,357 13,25 198,825 198,924 13,562 13,464 13,366 13,26 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,572 13,474 13,376 13,27 199,125 199,224 13,591 13,493 13,395 13,29 199,225 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,924 13,639 13,541 13,443 13,34 199,725 199,924 13,668 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37	198,125	198,224	13,495		13,299	13,20	1	
198,425 198,524 13,524 13,426 13,328 13,23 198,525 198,624 13,534 13,436 13,338 13,24 198,625 198,724 13,543 13,445 13,347 13,24 198,725 198,824 13,553 13,455 13,357 13,25 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,224 13,591 13,493 13,395 13,29 199,225 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,925 200,000 13,667 13,569 13,471 13,37 IF YOUR INCOME IS OVER \$200,000				13,407				
198,525       198,624       13,534       13,436       13,338       13,24         198,625       198,724       13,543       13,445       13,347       13,24         198,725       198,824       13,553       13,455       13,357       13,25         198,925       198,924       13,562       13,464       13,366       13,26         199,025       199,024       13,572       13,474       13,376       13,27         199,125       199,124       13,581       13,483       13,385       13,28         199,125       199,224       13,591       13,493       13,395       13,29         199,225       199,324       13,600       13,502       13,404       13,30         199,325       199,424       13,610       13,512       13,414       13,31         199,425       199,524       13,629       13,531       13,433       13,33         199,625       199,724       13,639       13,541       13,443       13,34         199,725       199,824       13,648       13,550       13,452       13,35         199,825       199,924       13,658       13,560       13,462       13,36         199,925       199,824								
198,625 198,724 13,543 13,445 13,347 13,24  198,725 198,824 13,553 13,455 13,357 13,25  198,825 198,924 13,562 13,464 13,366 13,26  198,925 199,024 13,572 13,474 13,376 13,27  199,025 199,124 13,581 13,483 13,385 13,28  199,125 199,224 13,591 13,493 13,395 13,29  199,225 199,324 13,600 13,502 13,404 13,30  199,325 199,424 13,610 13,512 13,414 13,31  199,425 199,524 13,620 13,522 13,424 13,32  199,525 199,624 13,629 13,531 13,433 13,33  199,625 199,724 13,639 13,541 13,443 13,34  199,725 199,824 13,648 13,550 13,452 13,35  199,925 199,924 13,658 13,560 13,462 13,36  199,925 200,000 13,667 13,569 13,471 13,37	,							
198,725 198,824 13,553 13,455 13,357 13,25 198,825 198,924 13,562 13,464 13,366 13,26 198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,224 13,591 13,493 13,395 13,29 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,925 200,000 13,667 13,569 13,471 13,37								
198,825       198,924       13,562       13,464       13,366       13,26         198,925       199,024       13,572       13,474       13,376       13,27         199,025       199,124       13,581       13,483       13,385       13,28         199,125       199,224       13,591       13,493       13,395       13,29         199,225       199,324       13,600       13,502       13,404       13,30         199,425       199,424       13,610       13,512       13,414       13,31         199,525       199,524       13,620       13,522       13,424       13,33         199,625       199,724       13,639       13,541       13,443       13,34         199,725       199,824       13,648       13,550       13,452       13,35         199,825       199,924       13,658       13,560       13,462       13,36         199,925       200,000       13,667       13,569       13,471       13,37								
198,925 199,024 13,572 13,474 13,376 13,27 199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,224 13,591 13,493 13,395 13,29 199,225 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,925 199,924 13,658 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37								
199,025 199,124 13,581 13,483 13,385 13,28 199,125 199,224 13,591 13,493 13,395 13,29 199,325 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,825 199,924 13,658 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37								
199,125 199,224 13,591 13,493 13,395 13,29 199,225 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,825 199,924 13,658 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37		,-	- , -	- ,				
199,225 199,324 13,600 13,502 13,404 13,30 199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,825 199,924 13,658 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37								
199,325 199,424 13,610 13,512 13,414 13,31 199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,825 199,924 13,658 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37								
199,425 199,524 13,620 13,522 13,424 13,32 199,525 199,624 13,629 13,531 13,433 13,33 199,625 199,724 13,639 13,541 13,443 13,34 199,725 199,824 13,648 13,550 13,452 13,35 199,825 199,924 13,658 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37								
199,525       199,624       13,629       13,531       13,433       13,33         199,625       199,724       13,639       13,541       13,443       13,34         199,725       199,824       13,648       13,550       13,452       13,35         199,825       199,924       13,658       13,560       13,462       13,36         199,925       200,000       13,667       13,569       13,471       13,37								
199,625         199,724         13,639         13,541         13,443         13,34           199,725         199,824         13,648         13,550         13,452         13,35           199,825         199,924         13,658         13,560         13,462         13,36           199,925         200,000         13,667         13,569         13,471         13,37				- , -				
199,825 199,924 13,658 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37 IF YOUR INCOME IS OVER \$200,000								
199,825 199,924 13,658 13,560 13,462 13,36 199,925 200,000 13,667 13,569 13,471 13,37 IF YOUR INCOME IS OVER \$200,000	100 725	100 82/	13 6/18	13 550	13 /52	13 35/	1	
<b>199,925 200,000</b> 13,667 13,569 13,471 13,37  IF YOUR INCOME IS OVER \$200,000								
IF YOUR INCOME IS OVER \$200,000								
	,	,	.,	-,	-,	-,		
	IF YOUR INCOME IS OVER \$200,000							
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FILE ONLINE THROUGH CalFile and e-file.								
Go to ftb.ca.gov								
-								

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	ome is		Numl	ber	
At	But not	0	of Deper		
Least	over	0	1	2	3
0	15,124 15,224	0 1	0 0	0 0	0
15,125 15,225	15,224	2	0	0	0
15,325	15,424	3	0	0	0
15,425	15,524	5	0	0	0
15,525	15,624	6	0	0	0
15,625	15,724	7	0	0	0
15,725	15,824	8	0	0	0
15,825 15,925	15,924 16,024	10 11	0 0	0 0	0
		12			
16,025 16,125	16,124 16,224	13	0 0	0	0
16,225	16,324	15	0	0	0
16,325	16,424	16	0	0	0
16,425	16,524	17	0	0	0
16,525	16,624	18	0	0	0
16,625	16,724	20	0	0	0
16,725 16,825	16,824 16,924	21 22	0	0	0
16,925	17,024	23	0	0	0
17,025	17,124	25	0	0	0
17,125	17,224	26	0	0	0
17,225	17,324	27	0	0	0
17,325	17,424	28	0	0	0
17,425	17,524	30	0	0	0
17,525	17,624	31	0	0	0
17,625 17,725	17,724 17,824	32 33	0	0	0
17,725	17,024	35	0	0	0
17,925	18,024	36	0	0	0
18,025	18,124	37	0	0	0
18,125	18,224	38	0	0	0
18,225	18,324	40	0	0	0
18,325 18,425	18,424 18,524	41 42	0 0	0 0	0
18,525	18,624	43	0	0	0
18,625	18,724	43 45	0	0	0
18,725	18,824	46	Ö	0	0
18,825	18,924	47	0	0	0
18,925	19,024	48	0	0	0
19,025	19,124	50	0	0	0
19,125	19,224	51 52	0	0	0
19,225 19,325	19,324 19,424	52 53	0	0	0
19,425	19,524	55	0	0	0
19,525	19,624	56	0	0	0
19,625	19,724	57	0	0	0
19,725	19,824	58	0	0	0
19,825 19,925	19,924 20,024	60 61	0 0	0 0	0
20,025 20,125	20,124 20,224	62 63	0 0	0 0	0
20,225	20,324	65	0	0	0
20,325	20,424	66	0	0	0
20,425	20,524	67	0	0	0

If Your Inc	come is	Number				
Least	But not over	0	of Depe	naents 2	3	
20,525	20,624	68	0	0	0	
20,625	20,724	70	0	0	0	
20,725	20,824	71	0	0	0	
20,825	20,924	72	0	0	0	
20,925	21,024	73	0	0	0	
21,025	21,124	75	0	0	0	
21,125 21,225	21,224 21,324	76 77	0	0	0	
21,325	21,424	78	0	0	0	
21,425	21,524	80	Ö	Ö	0	
21,525	21,624	82	0	0	0	
21,625	21,724	85	Ö	Ö	0	
21,725	21,824	87	0	0	0	
21,825	21,924	89	0	0	0	
21,925	22,024	91	0	0	0	
22,025	22,124	94	0	0	0	
22,125 22,225	22,224 22,324	96 98	0	0	0	
22,225	22,324	100	2	0	0	
22,425	22,524	103	5	Ő	0	
22,525	22,624	105	7	0	0	
22,625	22,724	107	9	Ö	0	
22,725	22,824	109	11	0	0	
22,825	22,924	112	14	0	0	
22,925	23,024	114	16	0	0	
23,025	23,124	116	18	0	0	
23,125 23,225	23,224 23,324	118 121	20 23	0	0	
23,325	23,424	123	25	0	0	
23,425	23,524	125	27	Ō	0	
23,525	23,624	127	29	0	0	
23,625	23,724	130	32	0	0	
23,725	23,824	132	34	0	0	
23,825	23,924	134	36	0 0	0	
23,925	24,024	136	38		0	
24,025 24,125	24,124 24,224	139 141	41 43	0 0	0	
24,125	24,224	143	45	0	0	
24,325	24,424	145	47	0	0	
24,425	24,524	148	50	0	0	
24,525	24,624	150	52	0	0	
24,625	24,724	152	54	0	0	
24,725	24,824	154	56 50	0	0	
24,825 24,925	24,924 25,024	157 159	59 61	0 0	0	
25.025	25,124	161	63	0	0	
25,025	25,124 25,224	163	65	0	0	
25,225	25,324	166	68	0	0	
25,325	25,424	168	70	0	0	
25,425	25,524	170	72	0	0	
25,525	25,624	172	74	0	0	
25,625	25,724	175	77	0	0	
25,725 25,825	25,824 25,924	177 179	79 81	0	0	
£0,0£J	26,024	181	83	0	0	

If Your Inc	come is But not			nber endents	
Least	over	0	01 Dep	2	3
26,025	26,124	184	86	0	0
26,125	26,224	186	88	0	0
26,225 26,325	26,324 26,424	188 190	90 92	0	0
26,425	26,524	193	95	0	0
26,525	26,624	195	97	0	0
26,625	26,724	197	99	1	0
26,725	26,824	199 202	101 104	3 6	0
26,825 26,925	26,924 27,024	204	104	8	0
27,025	27,124	206	108	10	0
27,125	27,224	208	110	12	0
27,225	27,324	211	113	15	0
27,325 27,425	27,424 27,524	213 215	115 117	17 19	0
27,525	27,624	217	119	21	0
27,625	27,724	220	122	24	0
27,725 27,825	27,824 27,924	222 224	124 126	26 28	0
27,925	28,024	226	128	30	0
28,025	28,124	229	131	33	0
28,125	28,224	231	133	35	0
28,225 28,325	28,324 28,424	233 235	135 137	37 39	0
28,425	28,524	238	140	42	0
28,525	28,624	240	142	44	0
28,625	28,724 28,824	242 244	144 146	46 48	0
28,725 28,825	28,924	247	149	51	0
28,925	29,024	249	151	53	0
29,025	29,124	251	153	55	0
29,125 29,225	29,224 29,324	253 256	155 158	57 60	0
29,325	29,424	258	160	62	0
29,425	29,524	260	162	64	0
29,525 29,625	29,624 29,724	262 265	164 167	66 69	0
29,025	29,724	267	169	71	0
29,825	29,924	269	171	73	0
29,925	30,024	271	173	75	0
30,025 30,125	30,124 30,224	274 276	176 178	78 80	0
30,225	30,324	278	180	82	0
30,325	30,424	280	182	84	0
30,425	30,524	283	185	87	0
30,525 30,625	30,624 30,724	285 287	187 189	89 91	0
30,725	30,824	289	191	93	0
30,825	30,924	292	194	96	0
30,925	31,024	294	196	98	0
31,025 31,125	31,124 31,224	296 298	198 200	100 102	2 4
31,225	31,324	301	203	105	7
31,325	31,424	303	205	107	9
31,425	31,524	305	207	109	11

# **Head of Household** (continued)

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	ome is		Nun	nber	
At Least	But not	0	of Depe	endents 2	3
	over 31,624		209	111	
31,525 31,625	31,724	307 310	212	114	13 16
31,725	31,824	312	214	116	18
31,825	31,924	314	216	118	20
31,925	32,024	316	218	120	22
32,025	32,124	319	221	123	25
32,125	32,224	321	223	125	27
32,225 32,325	32,324 32,424	323 325	225 227	127 129	29 31
32,425	32,524	328	230	132	34
32,525	32,624	330	232	134	36
32,625	32,724	332	234	136	38
32,725	32,824	334	236	138	40
32,825	32,924	337	239	141	43
32,925	33,024	339	241	143	45
33,025 33,125	33,124 33,224	341	243 245	145 147	47
33,125	33,324	343 346	245	150	49 52
33,325	33,424	348	250	152	54
33,425	33,524	350	252	154	56
33,525	33,624	352	254	156	58
33,625	33,724	355	257	159	61
33,725	33,824	357	259	161	63
33,825 33,925	33,924 34,024	359 361	261 263	163 165	65 67
34,025	34,124	364	266	168	70
34,125	34,224	366	268	170	72
34,225	34,324	368	270	172	74
34,325	34,424	370	272	174	76
34,425	34,524	373	275	177	79
34,525	34,624	375	277	179	81
34,625 34,725	34,724 34,824	377 379	279 281	181 183	83 85
34,825	34,924	382	284	186	88
34,925	35,024	384	286	188	90
35,025	35,124	386	288	190	92
35,125	35,224	388	290	192	94
35,225	35,324	391	293	195	97
35,325 35,425	35,424 35,524	393 395	295 297	197 199	99 101
35,525	35,624	397	299	201	103
35,625	35,724	400	302	201	103
35,725	35,824	402	304	206	108
35,825	35,924	404	306	208	110
35,925	36,024	406	308	210	112
36,025	36,124	409	311	213	115
36,125 36,225	36,224 36,324	411 413	313 315	215 217	117 119
36,325	36,424	415	317	219	121
36,425	36,524	418	320	222	124
36,525	36,624	420	322	224	126
36,625	36,724	422	324	226	128
36,725	36,824	424	326	228	130
36,825 36,925	36,924 37,024	427 429	329 331	231	133 135
30,923	31,024	429	331	233	133

If Your Inc				nber	
At	But not	0		endents	2
Least	over	0	1	2	3
37,025	37,124	431	333	235	137
37,125	37,224	433	335	237	139
37,225	37,324	436	338	240	142
37,325	37,424	438	340	242	144
37,425	37,524	440	342	244	146
37,525	37,624	442	344	246	148
37,625	37,724	445	347	249	151
37,725	37,824	447	349	251	153
37,825	37,924	449	351	253	155
37,925	38,024	451	353	255	157
38,025	38,124	454	356	258	160
38,125	38,224	456	358	260	162
38,225	38,324	458	360	262	164
38,325	38,424	460	362	264	166
38,425	38,524	463	365	267	169
38,525	38,624	465	367	269	171
38,625	38,724	467	369	271	173
38,725	38,824	469	371	273	175
38,825	38,924	472	374	276	178
38,925	39,024	474	376	278	180
39,025	39,124	476	378	280	182
39,125	39,224	478	380	282	184
39,225	39,324	481	383	285	187
39,325	39,424	483	385	287	189
39,425	39,524	485	387	289	191
39,525	39,624	487	389	291	193
39,625	39,724	490	392	294	196
39,725	39,824	492	394	296	198
39,825 39,925	39,924 40,024	494 496	396 398	298 300	200 202
40,025	40,124	499	401	303	205
40,125	40,224	501 503	403 405	305 307	207
40,225 40,325	40,324 40,424	505	407	309	211
40,425	40,524	508	410	312	214
40,525	40,624	510	412	314	216
40,625	40,724	512	414	316	218
40,725	40,824	515	417	319	221
40,825	40,924	519	421	323	225
40,925	41,024	523	425	327	229
41,025	41,124	528	430	332	234
41,125	41,224	532	434	336	238
41,225	41,324	536	438	340	242
41,325	41,424	540	442	344	246
41,425	41,524	545	447	349	251
41,525	41,624	549	451	353	255
41,625	41,724	553	455	357	259
41,725	41,824	557	459	361	263
41,825	41,924	562	464	366	268
41,925	42,024	566	468	370	272
42,025	42,124	570	472	374	276
42,125	42,224	574	476	378	280
42,225	42,324	579	481	383	285
42,325	42,424	583	485	387	289
42,425	42,524	587	489	391	293

If Your Inc	come is But not			nber	
Least	over	0	01 Dept	endents 2	3
42,525	42,624	591	493	395	297
42,625	42,724	596	498	400	302
42,725	42,824	600	502	404	306
42,825 42,925	42,924 43,024	604 608	506 510	408 412	310 314
43,025	43,124	613	515	417	319
43,125	43,224	617	519	421	323
43,225	43,324	621	523	425	327
43,325 43,425	43,424 43,524	625 630	527 532	429 434	331 336
43,525	43,624	634	536	438	340
43,625	43,724	638	540	442	344
43,725	43,824	642	544	446	348
43,825 43,925	43,924 44,024	647 651	549 553	451 455	353 357
44.025	44,124	655	557	459	361
44,125	44,224	659	561	463	365
44,225	44,324	664	566	468	370
44,325 44,425	44,424 44,524	668 672	570 574	472 476	374 378
44,525	44,624	676	578	480	382
44,625	44,724	681	583	485	387
44,725	44,824	685	587	489	391
44,825 44,925	44,924 45,024	689 693	591 595	493 497	395 399
45,025	45,124	698	600	502	404
45,125	45,224	702	604	506	408
45,225	45,324	706	608	510	412
45,325 45,425	45,424 45,524	710 715	612 617	514 519	416 421
45,525	45,624	719	621	523	425
45,625	45,724	723	625	527	429
45,725	45,824	727	629	531	433
45,825 45,925	45,924 46,024	732 736	634 638	536 540	438 442
46,025	46,124	740	642	544	446
46,125	46,224	744	646	548	450
46,225 46,325	46,324	749 753	651 655	553 557	455 459
46,425	46,424 46,524	757	659	561	463
46,525	46,624	761	663	565	467
46,625	46,724	766	668	570	472
46,725 46,825	46,824 46,924	770 774	672 676	574 578	476 480
46,925	47,024	778	680	582	484
47,025	47,124	783	685	587	489
47,125	47,224	787	689	591	493
47,225 47,325	47,324 47,424	791 795	693 697	595 599	497 501
47,425	47,524	800	702	604	506
47,525	47,624	804	706	608	510
47,625	47,724	808	710	612	514
47,725 47,825	47,824 47,924	812 817	714 719	616 621	518 523
47,925	48,024	821	723	625	527

# Head of Household

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

*(continued)* 

This table gives you credit of \$7,274 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	ome is		Nun	nber	
At Least	But not over	0	of Depe	endents 2	3
48,025	48,124	825	727	629	531
48,125	48,224	829	731	633	535
48,225	48,324	834	736	638	540
48,325	48,424	838	740	642	544
48,425	48,524	842	744	646	548
48,525 48,625	48,624	846 851	748 753	650 655	552 557
48,725	48,724 48,824	855	757	659	561
48,825	48,924	859	761	663	565
48,925	49,024	863	765	667	569
49,025	49,124	868	770	672	574
49,125	49,224	872	774	676	578
49,225 49,325	49,324 49,424	876 880	778 782	680 684	582 586
49,425	49,524	885	787	689	591
49,525	49,624	889	791	693	595
49,625	49,724	893	795	697	599
49,725	49,824	897	799	701	603
49,825	49,924	902	804	706	608
49,925	50,024	906	808	710	612
50,025 50,125	50,124 50,224	910 914	812 816	714 718	616 620
50,225	50,324	919	821	723	625
50,325	50,424	923	825	727	629
50,425	50,524	928	830	732	634
50,525	50,624	934	836	738	640
50,625	50,724	940	842	744	646
50,725 50,825	50,824 50,924	947 953	849 855	751 757	653 659
50,925	51,024	959	861	763	665
51,025	51,124	965	867	769	671
51,125	51,224	972	874	776	678
51,225	51,324	978	880	782	684
51,325 51,425	51,424 51,524	984 990	886 892	788 794	690 696
51,525	51,624	997	899	801	703
51,625	51,724	1,003	905	807	709
51,725	51,824	1,009	911	813	715
51,825	51,924	1,015	917	819 926	721
51,925	52,024	1,022	924	826	728
52,025 52,125	52,124 52,224	1,028 1,034	930 936	832 838	734 740
52,125	52,224	1,034	942	844	746
52,325	52,424	1,047	949	851	753
52,425	52,524	1,053	955	857	759
52,525	52,624	1,059	961	863	765
52,625 52,725	52,724	1,065	967	869 976	771
52,725 52,825	52,824 52,924	1,072 1,078	974 980	876 882	778 784
52,925	53,024	1,084	986	888	790
53,025	53,124	1,090	992	894	796
53,125	53,224	1,097	999	901	803
53,225	53,324	1,103	1,005	907	809
53,325 53,425	53,424	1,109	1,011	913 010	815
00,420	53,524	1,115	1,017	919	821

If Vous Inc	omo io		N.	mhar	
If Your Inc	But not			mber oendents	
Least	over	0	1	2	3
53,525	53,624	1,122	1,024	926	828
53,625	53,724	1,128	1,030	932	834
53,725	53,824	1,134	1,036	938	840
53,825	53,924	1,140	1,042	944	846
53,925	54,024	1,147	1,049	951	853
54,025	54,124	1,153	1,055	957	859
54,125 54,225	54,224 54,324	1,159 1,165	1,061 1,067	963 969	865 871
54,325	54,424	1,172	1,007	976	878
54,425	54,524	1,178	1,080	982	884
54,525	54,624	1,184	1,086	988	890
54,625	54,724	1,190	1,092	994	896
54,725	54,824	1,197	1,099	1,001	903
54,825	54,924	1,203	1,105	1,007	909
54,925	55,024	1,209	1,111	1,013	915
55,025	55,124	1,215	1,117	1,019	921
55,125	55,224	1,222	1,124	1,026	928
55,225	55,324	1,228	1,130	1,032	934
55,325 55,425	55,424 55,524	1,234 1,240	1,136 1,142	1,038 1,044	940 946
55,525	55,624	1,247	1,149	1,051	953
55.625	55,724	1,253	1,155	1,057	959
55,725	55,824	1,259	1,161	1,063	965
55,825	55,924	1,265	1,167	1,069	971
55,925	56,024	1,272	1,174	1,076	978
56,025	56,124	1,278	1,180	1,082	984
56,125	56,224	1,284	1,186	1,088	990
56,225	56,324	1,290	1,192	1,094	996
56,325 56,425	56,424	1,297 1,303	1,199 1,205	1,101 1,107	1,003
56,425	56,524				1,009
56,525	56,624	1,309	1,211 1,217	1,113 1,119	1,015
56,625 56,725	56,724 56,824	1,315 1,322	1,224	1,119	1,021 1,028
56,825	56,924	1,328	1,230	1,132	1,034
56,925	57,024	1,334	1,236	1,138	1,040
57,025	57,124	1,340	1.242	1,144	1,046
57,125	57,224	1,347	1,249	1,151	1,053
57,225	57,324	1,353	1,255	1,157	1,059
57,325	57,424	1,359	1,261	1,163	1,065
57,425	57,524	1,365	1,267	1,169	1,071
57,525	57,624	1,372	1,274	1,176	1,078
57,625 57,725	57,724 57,824	1,378 1,384	1,280 1,286	1,182	1,084 1,090
57,725	57,824 57,924	1,390	1,292	1,188 1,194	1,090
57,925	58,024	1,397	1,299	1,201	1,103
58,025	58,124	1,403	1,305	1,207	1,109
58,125	58,224	1,409	1,311	1,213	1,115
58,225	58,324	1,415	1,317	1,219	1,121
58,325	58,424	1,422	1,324	1,226	1,128
58,425	58,524	1,428	1,330	1,232	1,134
58,525	58,624	1,434	1,336	1,238	1,140
58,625	58,724	1,440	1,342	1,244	1,146
58,725 58,825	58,824 58 024	1,447 1,453	1,349	1,251 1,257	1,153 1,159
50,020 58 025	58,924	1,400	1,355	1,207	1,109

**58,925 59,024** 1,459 1,361 1,263 1,165

If Your Inco	ome is But not			nber	
Least	over	0	01 Dep	endents 2	3
59,025	59,124	1,465	1,367	1,269	1,171
59,125	59,224	1,472	1,374	1,276	1,178
59,225 59,325	59,324 59,424	1,478 1,484	1,380 1,386	1,282 1,288	1,184 1,190
59,425	59,524	1,490	1,392	1,294	1,196
59,525	59,624	1,497	1,399	1,301	1,203
59,625	59,724	1,503	1,405	1,307	1,209
59,725 59,825	59,824 59,924	1,509 1,515	1,411 1.417	1,313 1,319	1,215 1,221
59,925	60,024	1,522	1,424	1,326	1,228
60,025	60,124	1,528	1,430	1,332	1,234
60,125	60,224	1,534	1,436	1,338	1,240
60,225 60,325	60,324 60,424	1,540 1,547	1,442 1,449	1,344 1,351	1,246 1,253
60,425	60,524	1,553	1,455	1,357	1,259
60,525	60,624	1,559	1,461	1,363	1,265
60,625 60,725	60,724 60,824	1,565 1,574	1,467 1,476	1,369 1,378	1,271 1,280
60,825	60,924	1,582	1,470	1,386	1,288
60,925	61,024	1,590	1,492	1,394	1,296
61,025	61,124	1,598	1,500	1,402	1,304
61,125 61,225	61,224 61,324	1,607 1,615	1,509 1,517	1,411 1,419	1,313 1,321
61,325	61,424	1,623	1,525	1,427	1,329
61,425	61,524	1,631	1,533	1,435	1,337
61,525	61,624	1,640	1,542	1,444	1,346
61,625 61,725	61,724 61,824	1,648 1,656	1,550 1,558	1,452 1,460	1,354 1,362
61,825	61,924	1,664	1,566	1,468	1,370
61,925	62,024	1,673	1,575	1,477	1,379
62,025 62,125	62,124 62,224	1,681 1,689	1,583 1,591	1,485 1,493	1,387 1,395
62,225	62,324	1,697	1,599	1,501	1,403
62,325	62,424	1,706	1,608	1,510	1,412
62,425	62,524	1,714	1,616	1,518	1,420
62,525 62,625	62,624 62,724	1,722 1,730	1,624 1,632	1,526 1,534	1,428 1,436
62,725	62,824	1,739	1,641	1,543	1,445
62,825	62,924	1,747	1,649	1,551	1,453
62,925	63,024	1,755	1,657	1,559	1,461
63,025 63,125	63,124 63,224	1,763 1,772	1,665 1,674	1,567 1,576	1,469 1,478
63,225	63,324	1,780	1,682	1,584	1,486
63,325 63,425	63,424 63,524	1,788 1,796	1,690 1,698	1,592 1,600	1,494 1,502
63,525	63,624	1,805	1,707	1,609	1,511
63,625	63,724	1,813	1,715	1,617	1,519
63,725	63,824	1,821	1,723	1,625	1,527
63,825 63,925	63,924 64,024	1,829 1,838	1,731 1,740	1,633 1,642	1,535 1,544
64,025	64,124	1,846	1,748	1,650	1,552
64,125	64,224	1,854	1,756	1,658	1,560
64,225 64,325	64,324 64,424	1,862 1,871	1,764 1,773	1,666 1,675	1,568 1,577
64,425	64,524	1,879	1,773	1,683	1,585

# **Head of Household** (continued)

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This table gives you credit of \$7,274 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income is At But not Least over	0		mber endents 2	3
64,525 64,624	1,887	1,789	1,691	1,593
64,625 64,724	1,895	1,797	1,699	1,601
64,725 64,824	1,904	1,806	1,708	1,610
64,825 64,924	1,912	1,814	1,716	1,618
64,925 65,024	1,920	1,822	1,724	1,626
65,025 65,124	1,928	1,830	1,732	1,634
65,125 65,224	1,937	1,839	1,741	1,643
65,225 65,324	1,945	1,847	1,749	1,651
65,325 65,424	1,953	1,855	1,757	1,659
65,425 65,524	1,961	1,863	1,765	1,667
65,525 65,624	1,970	1,872	1,774	1,676
65,625 65,724	1,978	1,880	1,782	1,684
65,725 65,824	1,986	1,888	1,790	1,692
65,825 65,924	1,994	1,896	1,798	1,700
65,925 66,024	2,003	1,905	1,807	1,709
66,025 66,124	2,011	1,913	1,815	1,717
66,125 66,224	2,019	1,921	1,823	1,725
66,225 66,324	2,027	1,929	1,831	1,733
66,325 66,424	2,036	1,938	1,840	1,742
66,425 66,524	2,044	1,946	1,848	1,750
66,525 66,624	2,052	1,954	1,856	1,758
66,625 66,724	2,060	1,962	1,864	1,766
66,725 66,824	2,069	1,971	1,873	1,775
66,825 66,924	2,077	1,979	1,881	1,783
66,925 67,024	2,085	1,987	1,889	1,791
67,025 67,124	2,093	1,995	1,897	1,799
67,125 67,224	2,102	2,004	1,906	1,808
67,225 67,324	2,110	2,012	1,914	1,816
67,325 67,424	2,118	2,020	1,922	1,824
67,425 67,524	2,126	2,028	1,930	1,832
67,525 67,624	2,135	2,037	1,939	1,841
67,625 67,724	2,143	2,045	1,947	1,849
67,725 67,824	2,151	2,053	1,955	1,857
67,825 67,924	2,159	2,061	1,963	1,865
67,925 68,024	2,168	2,070	1,972	1,874
68,025 68,124	2,176	2,078	1,980	1,882
68,125 68,224	2,184	2,086	1,988	1,890
68,225 68,324	2,192	2,094	1,996	1,898
68,325 68,424	2,201	2,103	2,005	1,907
68,425 68,524	2,209	2,111	2,013	1,915
68,525 68,624	2,217	2,119	2,021	1,923
68,625 68,724	2,225	2,127	2,029	1,931
68,725 68,824	2,234	2,136	2,038	1,940
68,825 68,924	2,242	2,144	2,046	1,948
68,925 69,024	2,250	2,152	2,054	1,956
69,025 69,124	2,258	2,160	2,062	1,964
69,125 69,224	2,267	2,169	2,071	1,973
69,225 69,324	2,275	2,177	2,079	1,981
69,325 69,424	2,283	2,185	2,087	1,989
69,425 69,524	2,291	2,193	2,095	1,997
69,525 69,624	2,300	2,202	2,104	2,006
69,625 69,724	2,308	2,210	2,112	2,014
69,725 69,824	2,316	2,218	2,120	2,022
69,825 69,924	2,324	2,226	2,128	2,030
69,925 70,024	2,333	2,235	2,137	2,039

If Your Inc	come is		Nu	ımber	
At	But not		of De	pendents	
Least	over	0	1	2	3
70,025	70,124	2,341	2,243	2,145	2,047
70,125	70,224	2,349	2,251	2,153	2,055
70,225	70,324	2,357	2,259	2,161	2,063
70,325 70,425	70,424 70,524	2,366 2,375	2,268 2,277	2,170 2,179	2,003 2,072 2,081
70,525	70,624	2,385	2,287	2,189	2,091
70,625	70,724	2,394	2,296	2,198	2,100
70,725	70,824	2,404	2,306	2,208	2,110
70,825	70,924	2,413	2,315	2,217	2,119
70,925	71,024	2,423	2,325	2,227	2,129
71,025	71,124	2,432	2,334	2,236	2,138
71,125	71,224	2,442	2,344	2,246	2,148
71,225	71,324	2,452	2,354	2,256	2,158
71,325	71,424	2,461	2,363	2,265	2,167
71,425	71,524	2,471	2,373	2,275	2,177
71,525	71,624	2,480	2,382	2,284	2,186
71,625	71,724	2,490	2,392	2,294	2,196
71,725	71,824	2,499	2,401	2,303	2,205
71,825 71,925	71,924 72,024	2,509 2,518	2,411 2,420	2,313 2,322	2,215 2,224
72,025	72,124	2,528	2,430	2,332	2,234
72,125	72,224	2,538	2,440	2,342	2,244
72,225	72,324	2,547	2,449	2,351	2,253
72,325	72,424	2,557	2,459	2,361	2,263
72,425	72,524	2,566	2,468	2,370	2,272
72,525	72,624	2,576	2,478	2,380	2,282
72,625	72,724	2,585	2,487	2,389	2,291
72,725	72,824	2,595	2,497	2,399	2,301
72,825	72,924	2,604	2,506	2,408	2,310
72,925	73,024	2,614	2,516	2,418	2,320
73,025	73,124	2,623	2,525	2,427	2,329
73,125	73,224	2,633	2,535	2,437	2,339
73,225	73,324	2,643	2,545	2,447	2,349
73,325	73,424	2,652	2,554	2,456	2,358
73,425	73,524	2,662	2,564	2,466	2,368
73,525	73,624	2,671	2,573	2,475	2,377
73,625	73,724	2,681	2,583	2,485	2,387
73,725	73,824	2,690	2,592	2,494	2,396
73,825	73,924	2,700	2,602	2,504	2,406
73,925	74,024	2,709	2,611	2,513	2,415
74,025	74,124	2,719	2,621	2,523	2,425
74,125	74,224	2,729	2,631	2,533	2,435
74,225	74,324	2,738	2,640	2,542	2,444
74,325	74,424	2,748	2,650	2,552	2,454
74,425	74,524	2,757	2,659	2,561	2,463
74,525	74,624	2,767	2,669	2,571	2,473
74,625	74,724	2,776	2,678	2,580	2,482
74,725	74,824	2,786	2,688	2,590	2,492
74,825	74,924	2,795	2,697	2,599	2,501
74,925	75,024	2,805	2,707	2,609	2,511
75,025	75,124	2,814	2,716	2,618	2,520
75,125	75,224	2,824	2,726	2,628	2,530
75,225	75,324	2,834	2,736	2,638	2,540
75,325	75,424	2,843	2,745	2,647	2,549
75,425	75,524	2,853	2,755	2,657	2,559

	If Your Income is Number					
At Least	But not over	0	of Dep	endents 2	3	
75,525	75,624	2,862	2,764	2,666	2,568	
75,625	75,724	2,872	2,774	2,676	2,578	
75,725 75,825	75,824 75,924	2,881 2,891	2,783 2,793	2,685 2,695	2,587 2,597	
75,925	76,024	2,900	2,802	2,704	2,606	
76,025	76,124	2,910	2,812	2,714	2,616	
76,125 76,225	76,224 76,324	2,920 2,929	2,822 2,831	2,724 2,733	2,626 2,635	
76,325	76,424	2,939	2,841	2,743	2,645	
76,425	76,524	2,948	2,850	2,752	2,654	
76,525	76,624	2,958	2,860	2,762	2,664	
76,625 76,725	76,724 76,824	2,967 2,977	2,869 2,879	2,771 2,781	2,673 2,683	
76,825	76,924	2,986	2,888	2,790	2,692	
76,925	77,024	2,996	2,898	2,800	2,702	
77,025	77,124	3,005	2,907	2,809	2,711	
77,125 77,225	77,224 77,324	3,015 3,025	2,917 2,927	2,819 2,829	2,721 2,731	
77,325	77,424	3,034	2,936	2,838	2,740	
77,425	77,524	3,044	2,946	2,848	2,750	
77,525	77,624	3,053	2,955	2,857	2,759	
77,625 77,725	77,724 77,824	3,063 3,072	2,965 2,974	2,867 2,876	2,769 2,778	
77,825	77,924	3,082	2,984	2,886	2,788	
77,925	78,024	3,091	2,993	2,895	2,797	
78,025	78,124	3,101	3,003	2,905	2,807	
78,125 78,225	78,224 78,324	3,111 3,120	3,013 3,022	2,915 2,924	2,817 2,826	
78,325	78,424	3,130	3,032	2,934	2,836	
78,425	78,524	3,139	3,041	2,943	2,845	
78,525 78,625	78,624 78,724	3,149	3,051	2,953	2,855	
78,625 78,725	78,724 78,824	3,158 3,168	3,060 3,070	2,962 2,972	2,864 2,874	
78,825	78,924	3,177	3,079	2,981	2,883	
78,925	79,024	3,187	3,089	2,991	2,893	
79,025 79,125	79,124 79,224	3,196 3,206	3,098 3,108	3,000 3,010	2,902 2,912	
79,125	79,324	3,216	3,118	3,020	2,922	
79,325	79,424	3,225	3,127	3,029	2,931	
79,425	79,524	3,235	3,137	3,039	2,941	
79,525 79,625	79,624 79,724	3,244 3,254	3,146 3,156	3,048 3,058	2,950 2,960	
79,725	79,824	3,263	3,165	3,067	2,969	
79,825	79,924	3,273	3,175	3,077	2,979	
79,925	80,024	3,282	3,184	3,086	2,988	
80,025 80,125	80,124 80,224	3,292 3,302	3,194 3,204	3,096 3,106	2,998 3,008	
80,225	80,324	3,311	3,213	3,115	3,017	
80,325	80,424	3,321	3,223	3,125	3,027	
80,425	80,524	3,330	3,232	3,134	3,036	
80,525 80,625	80,624 80,724	3,340	3,242 3,251	3,144 3,153	3,046 3,055	
80,725	80,824	3,359	3,261	3,163	3,065	
80,825	80,924 81,024	3,368 3,378	3,270 3,280	3,172 3,182	3,074 3,084	

# Head of Household

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	ome is		Nu	mber	
At Least	But not over	0	of Dep	endents 2	3
81,025	81,124	3,387	3,289	3,191	3,093
81,125	81,224	3,397	3,299	3,201	3,103
81,225 81,325	81,324 81,424	3,407 3,416	3,309 3,318	3,211 3,220	3,113 3,122
81,425	81,524	3,426	3,328	3,230	3,132
81,525	81,624	3,435	3,337	3,239	3,141
81,625	81,724	3,445	3,347	3,249	3,151
81,725 81,825	81,824 81,924	3,454 3,464	3,356 3,366	3,258 3,268	3,160 3,170
81,925	82,024	3,473	3,375	3,277	3,179
82,025	82,124	3,483	3,385	3,287	3,189
82,125	82,224	3,493	3,395	3,297	3,199
82,225 82,325	82,324 82,424	3,502 3,512	3,404 3,414	3,306 3,316	3,208 3,218
82,425	82,524	3,521	3,423	3,325	3,227
82,525	82,624	3,531	3,433	3,335	3,237
82,625	82,724	3,540	3,442	3,344	3,246
82,725 82,825	82,824 82,924	3,550 3,559	3,452 3,461	3,354 3,363	3,256 3,265
82,925	83,024	3,569	3,471	3,373	3,275
83,025	83,124	3,578	3,480	3,382	3,284
83,125	83,224	3,588	3,490	3,392	3,294
83,225 83,325	83,324 83,424	3,598 3,607	3,500 3,509	3,402 3,411	3,304 3,313
83,425	83,524	3,617	3,519	3,421	3,323
83,525	83,624	3,626	3,528	3,430	3,332
83,625 83,725	83,724 83,824	3,636 3,645	3,538 3,547	3,440 3,449	3,342 3,351
83,825	83,924	3,655	3,557	3,459	3,361
83,925	84,024	3,664	3,566	3,468	3,370
84,025	84,124	3,674	3,576	3,478	3,380
84,125 84,225	84,224 84,324	3,684 3,693	3,586 3,595	3,488 3,497	3,390 3,399
84,325	84,424	3,703	3,605	3,507	3,409
84,425	84,524	3,712	3,614	3,516	3,418
84,525	84,624	3,722	3,624	3,526	3,428 3,437
84,625 84,725	84,724 84,824	3,731 3,741	3,633 3,643	3,535 3,545	3,447
84,825	84,924	3,750	3,652	3,554	3,456
84,925	85,024	3,760	3,662	3,564	3,466
85,025 85,125	85,124 85,224	3,769 3,779	3,671 3,681	3,573 3,583	3,475 3,485
85,225	85,324	3,789	3,691	3,593	3,495
85,325	85,424	3,798	3,700	3,602	3,504
85,425	85,524	3,808	3,710	3,612	3,514
85,525 85,625	85,624 85,724	3,817 3,827	3,719 3,729	3,621 3,631	3,523 3,533
85,725	85,824	3,836	3,738	3,640	3,542
85,825	85,924	3,846	3,748	3,650	3,552
85,925	86,024	3,855	3,757	3,659	3,561
86,025 86,125	86,124 86,224	3,865 3,875	3,767 3,777	3,669 3,679	3,571 3,581
86,225	86,324	3,884	3,786	3,688	3,590
86,325	86,424	3,894	3,796	3,698	3,600
86,425	86,524	3,903	3,805	3,707	3,609

cridents to find the tax amount that applies to y							
If Your Inc	come is But not			mber pendents			
Least	over	0	1	2	3		
86,525	86,624	3,913	3,815	3,717	3,619		
86,625	86,724	3,922	3,824	3,726	3,628		
86,725	86,824	3,932	3,834	3,736	3,638		
86,825	86,924	3,941	3,843	3,745	3,647		
86,925	87,024	3,951	3,853	3,755	3,657		
87,025	87,124	3,960	3,862	3,764	3,666		
87,125	87,224	3,970	3,872	3,774	3,676		
87,225	87,324	3,980	3,882	3,784	3,686		
87,325	87,424	3,989	3,891	3,793	3,695		
87,425	87,524	3,999	3,901	3,803	3,705		
87,525	87,624	4,008	3,910	3,812	3,714		
87,625	87,724	4,018	3,920	3,822	3,724		
87,725	87,824	4,027	3,929	3,831	3,733		
87,825	87,924	4,037	3,939	3,841	3,743		
87,925	88,024	4,046	3,948	3,850	3,752		
88,025	88,124	4,056	3,958	3,860	3,762		
88,125	88,224	4,066	3,968	3,870	3,772		
88,225	88,324	4,075	3,977	3,879	3,781		
88,325	88,424	4,085	3,987	3,889	3,791		
88,425	88,524	4,094	3,996	3,898	3,800		
88,525	88,624	4,104	4,006	3,908	3,810		
88,625	88,724	4,113	4,015	3,917	3,819		
88,725	88,824	4,123	4,025	3,927	3,829		
88,825	88,924	4,132	4,034	3,936	3,838		
88,925	89,024	4,142	4,044	3,946	3,848		
89,025	89,124	4,151	4,053	3,955	3,857		
89,125	89,224	4,161	4,063	3,965	3,867		
89,225	89,324	4,171	4,073	3,975	3,877		
89,325	89,424	4,180	4,082	3,984	3,886		
89,425	89,524	4,190	4,092	3,994	3,896		
89,525	89,624	4,199	4,101	4,003	3,905		
89,625	89,724	4,209	4,111	4,013	3,915		
89,725	89,824	4,218	4,120	4,022	3,924		
89,825	89,924	4,228	4,130	4,032	3,934		
89,925	90,024	4,237	4,139	4,041	3,943		
90,025	90,124	4,247	4,149	4,051	3,953		
90,125	90,224	4,257	4,159	4,061	3,963		
90,225	90,324	4,266	4,168	4,070	3,972		
90,325	90,424	4,276	4,178	4,080	3,982		
90,425	90,524	4,285	4,187	4,089	3,991		
90,525	90,624	4,295	4,197	4,099	4,001		
90,625	90,724	4,304	4,206	4,108	4,010		
90,725	90,824	4,314	4,216	4,118	4,020		
90,825	90,924	4,323	4,225	4,127	4,029		
90,925	91,024	4,333	4,235	4,137	4,039		
91,025	91,124	4,342	4,244	4,146	4,048		
91,125	91,224	4,352	4,254	4,156	4,058		
91,225	91,324	4,362	4,264	4,166	4,068		
91,325	91,424	4,371	4,273	4,175	4,077		
91,425	91,524	4,381	4,283	4,185	4,087		
91,525	91,624	4,390	4,292	4,194	4,096		
91,625	91,724	4,400	4,302	4,204	4,106		
91,725	91,824	4,409	4,311	4,213	4,115		
91,825	91,924	4,419	4,321	4,223	4,125		
91,925	92,024	4,428	4,330	4,232	4,134		

inter the tax amount on Form 540 2EZ, line 17.						
If Your Inc				mber		
At Least	But not over	0	1 Dep	endents 2	3	
92,025	92,124	4,438	4,340	4,242	4,144	
92,125 92,225	92,224 92,324	4,448 4,457	4,350 4,359	4,252 4,261	4,154 4,163	
92,325 92,425	92,424 92,524	4,467 4,476	4,369 4,378	4,271 4,280	4,173 4,182	
92,525	92,624	4,486	4,388	4,290	4,192	
92,625 92,725	92,724 92,824	4,495 4,505	4,397 4,407	4,299 4,309	4,201 4,211	
92,825	92,924	4,514	4,416	4,318	4,220	
92,925	93,024	4,524	4,426	4,328	4,230	
93,025 93,125	93,124 93,224	4,533 4,543	4,435 4,445	4,337 4,347	4,239 4,249	
93,225 93,325	93,324 93,424	4,553 4,562	4,455 4,464	4,357 4,366	4,259 4,268	
93,425	93,524	4,572	4,474	4,376	4,278	
93,525	93,624	4,581	4,483	4,385	4,287	
93,625 93,725	93,724 93,824	4,591 4,600	4,493 4,502	4,395 4,404	4,297 4,306	
93,825 93,925	93,924 94,024	4,610 4,619	4,512 4,521	4,414 4,423	4,316 4,325	
94,025	94,124	4,629	4,531	4,433	4,335	
94,125	94,224	4,639	4,541	4,443	4,345	
94,225 94,325	94,324 94,424	4,648 4,658	4,550 4,560	4,452 4,462	4,354 4,364	
94,425	94,524	4,667	4,569	4,471	4,373	
94,525 94,625	94,624 94,724	4,677 4,686	4,579 4,588	4,481 4,490	4,383 4,392	
94,725	94,824	4,696	4,598	4,500	4,402	
94,825 94,925	94,924 95,024	4,705 4,715	4,60 <i>7</i> 4,617	4,509 4,519	4,411 4,421	
95,025	95,124	4,724	4,626	4,528	4,430	
95,125 95,225	95,224 95,324	4,734 4,744	4,636 4,646	4,538 4,548	4,440 4,450	
95,325	95,424	4,753	4,655	4,557	4,459	
95,425 95,525	95,524 95,624	4,763 4,772	4,665 4,674	4,567 4,576	4,469 4,478	
95,625	95,724	4,782	4,684	4,586	4,488	
95,725 95,825	95,824 95,924	4,791 4,801	4,693 4,703	4,595 4,605	4,497 4,507	
95,925	96,024	4,810	4,712	4,614	4,516	
96,025 96,125	96,124 96,224	4,820 4,830	4,722 4,732	4,624 4,634	4,526 4,536	
96,225	96,324	4,839	4,741	4,643	4,545	
96,325 96,425	96,424 96,524	4,849 4,858	4,751 4,760	4,653 4,662	4,555 4,564	
96,525	96,624	4,868	4,770	4,672	4,574	
96,625 96,725	96,724 96,824	4,877 4,887	4,779 4,789	4,681 4,691	4,583 4,593	
96,825 96,925	96,924	4,896	4,798	4,700	4,602	
97,025	97,024 97,124	4,906 4,915	4,808 4,817	4,710 4,719	4,612 4,621	
97,125	97,224	4,925	4,827	4,729	4,631	
97,225 97,325	97,324 97,424	4,935 4,944	4,837 4,846	4,739 4,748	4,641 4,650	
97,425	97,524	4,954	4,856	4,758	4,660	

**Head of Household** 

Caution: Do not use these tables for Form 540A, Form 540, or the Long or Short Form 540NR.

This table gives you credit of \$7,274 for your standard deduction, \$98 for your personal exemption credit, and \$98 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Ind	ome is	Number			
At	But not	of Dependents			
Least	over	0 1 2 3			
97,525	97,624	4,963	4,865	4,767	4,669
97,625	97,724	4,973	4,875	4,777	4,679
97,725	97,824	4,982	4,884	4,786	4,688
97,825	97,924	4,992	4,894	4,796	4,698
97,925	98,024	5,001	4,903	4,805	4,707
98,025	98,124	5,011	4,913	4,815	4,717
98,125	98,224	5,021	4,923	4,825	4,727
98,225	98,324	5,030	4,932	4,834	4,736
98,325	98,424	5,040	4,942	4,844	4,746
98,425	98,524	5,049	4,951	4,853	4,755

If Your Inc	come is	Number			3
At	But not	of Dependents			
Least	over	0 1 2			
98,525	98,624	5,059	4,961	4,863	4,765
98,625	98,724	5,068	4,970	4,872	4,774
98,725	98,824	5,078	4,980	4,882	4,784
98,825	98,924	5,087	4,989	4,891	4,793
98,925	99,024	5,097	4,999	4,901	4,803
99,025	99,124	5,106	5,008	4,910	4,812
99,125	99,224	5,116	5,018	4,920	4,822
99,225	99,324	5,126	5,028	4,930	4,832
99,325	99,424	5,135	5,037	4,939	4,841
99,425	99,524	5,145	5,047	4,949	4,851

If Your Income is		Number						
At	But not	of Dependents						
Least	over	0	1	2	3			
99,525	99,624	5,154	5.056	4.958	4,860			
99,625	99,724	5,164	5,066	4,968	4,870			
99,725	99,824	5,173	5,075	4,977	4,879			
99,825	99,924	5,183	5,085	4,987	4,889			
99,925	100,000	5,192	5,094	4,996	4,898			
IF YOUR INCOME IS OVER \$100,000 USE								
FORM 540A OR FORM 540, OR FILE								
ONLINE THROUGH CalFile and e-file.								
Go to ftb.ca.gov								

# Marketing page